

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                 |   |
|-------------------------------------|---------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT        | DEFINITION OF ACCOUNTS  |
| <b><u>501XXXXXX</u></b>             | <b><u>PERSONAL SERVICES</u></b> | All expenditures for the direct services of persons who are in the employment of the state, regardless of whether such employment is on a permanent, temporary, or fee basis.                   |
| 5010020000                          | CHIEF JUSTICE                   | <b><u>5010020000 - 5010360000</u></b> : To include all compensation for the personal services of the chief administrative officer of each department, institution or agency including Chairman. |
| 5010030000                          | GOVERNOR                        |   |
| 5010040000                          | LIEUTENANT GOVERNOR             |   |
| 5010050000                          | SECRETARY OF STATE              |   |
| 5010060000                          | COMPTROLLER GENERAL             |   |
| 5010070000                          | STATE TREASURER                 |   |
| 5010080000                          | ATTORNEY GENERAL                |   |
| 5010090000                          | ADJUTANT GENERAL                |   |
| 5010100000                          | COMMISSIONER OF BANKING         |   |
| 5010110000                          | COMM OF AGRICULTURE             |   |
| 5010130000                          | CHF INSURANCE COMMISSIONER      |   |
| 5010140000                          | EXECUTIVE DIRECTOR              |   |
| 5010150000                          | DIRECTOR                        |   |
| 5010160000                          | STATE AUDITOR                   |   |
| 5010170000                          | PRESIDENT                       |   |
| 5010180000                          | INSPECTOR GENERAL               |   |
| 5010190000                          | ST SUPERINTENDENT OF EDUCATION  |   |
| 5010200000                          | SUPERINTENDENT                  |   |
| 5010220000                          | STATE FORESTER                  |   |
| 5010230000                          | PRESIDENT & GEN MANAGER         |   |
| 5010240000                          | CHIEF                           |   |
| 5010250000                          | ADMINISTRATOR                   |   |
| 5010260000                          | CHAIRMAN                        |   |
| 5010330000                          | COMMISSIONER                    |   |
| 5010350000                          | CHIEF RESILIENCE OFFICER        |   |
| 5010360000                          | CHIEF ATTORNEY                  |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5010410000                          | ASSOCIATE JUSTICE                                  | <b>5010410000 - 5010490000:</b> To include all compensation for the personal services of employees of the state whose positions are within the titles listed.  |
| 5010420000                          | CHIEF APPEALS COURT JUDGE                          |  |
| 5010430000                          | ASSOCIATE APPEALS COURT JUDGE                      |  |
| 5010440000                          | CIRCUIT COURT JUDGE                                |  |
| 5010450000                          | FAMILY COURT JUDGE                                 |  |
| 5010460000                          | CIRCUIT SOLICITOR                                  |  |
| 5010470000                          | PROBATION PAROLE & PARDON BOARD                    |  |
| 5010480000                          | CHIEF JUDGE  |  |
| 5010490000                          | ASSOCIATE JUDGE                                    |  |
| 5010500000                          | TAXABLE SUBSISTENCE                                | To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.      |
| 5010500001                          | TAXABLE SUBSISTENCE-SESSION                        | To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.      |
| 5010510000                          | CIRCUIT PUBLIC DEFENDER                            | To include all compensation for the personal services for unclassified Circuit Public Defender for Commission on Indigent Defense.   |
| 5010520000                          | ADMINISTRATIVE ASSISTANT                           | To include all compensation for the personal services for unclassified Administrative Assistant for Commission on Indigent Defense.  |
| 5010530000                          | PUBLIC EMPLOYEE BENEFIT AUTHORITY                  | To include compensation for the gross pay of the PEBA Commission Board.  |
| 5010540000                          | RETIREMENT SYSTEM INVESTMENT COMMISSION            | To include compensation for the gross pay of the Retirement Investment Commission Board.   |
| 5010580000                          | CLASSIFIED POSITIONS                               | <b>5010580000 - 5010580004:</b> To include all compensation for the personal services of employees of the state whose positions have been classified within the state personnel classification system. |
| 5010580001                          | PERM. TIME LIMITED POSITIONS                       |  |
| 5010580002                          | CLASS POSITIONS - TERI                             |  |
| 5010580003                          | CLASS POSITIONS - INTERNAL DUAL                    |  |
| 5010580004                          | CLASS POS - TECH BOARD PASS THRU FOR TECH COLLEGES | This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for classified positions to the Technical Colleges.                                      |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS   |
| 5010590000                          | NEW POSITIONS-CLASSIFIED                          | To include salary and employer contributions for new classified positions included in the Appropriation Act. No expenditures allowed under this expenditure G/L account. Transfers to classified position and employer contribution G/L accounts must be made with Department of Administration approval.                |
| 5010600000                          | UNCLASSIFIED POSITIONS                            | <b>5010600000 - 5010600001:</b> To include all compensation for the personal services of regular full-time employees of the state whose positions have not been classified within the state personnel classification system. Do not include the unclassified positions included in G/L accounts 5010410000 - 5010480000. |
| 5010600001                          | UNCLASSIFIED POSITIONS - TERI                     |  |
| 5010600002                          | UNCLASS POS - TECH BOARD PASS THRU FOR TECH COLL  | This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for unclassified positions to the Technical Colleges.  |
| 5010610000                          | NEW POSITIONS-UNCLASSIFIED                        | To include salary and employer contributions for new unclassified positions included in the Appropriation Act. No expenditures allowed under this expenditure code. Transfers to unclassified positions and employer contribution codes must be made with Department of Administration approval.                         |
| 5010650000                          | GRANT EMPLOYEES                                   | <b>5010650000 - 5010650001:</b> To include all compensation for the personal services of grant employees who are not classified as temporary positions or special contract employees.  |
| 5010650001                          | TEMP GRANT - TIME LIMITED POSITION                |  |
| 5010660000                          | TERI-SECOND ANNUAL LEAVE PAYOUT                   | To identify the second annual leave payments to eligible TERI employees at retirement.   |
| 5010670000                          | RETIREMENT INCENTIVE PAYMENTS                     | To identify the lump sum bonus payments to eligible employees at retirement as provided for in the General Appropriation Act.  |
| 5010700000                          | OTHER PERSONAL SERVICE                            | This G/L account is used for budgetary purposes only.  |
| 5010700001                          | OTHER PER SERV-TECH BOARD PASS THRU FOR TECH COLL | This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other personnel services to the Technical Colleges.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                    |  |
|-------------------------------------|------------------------------------|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT           | DEFINITION OF ACCOUNTS   |
| 5010710000                          | TEMPORARY POSITIONS                | <b>5010710000 - 5010710001:</b> To include compensation for the personal service of temporary full-time and temporary part-time employees of the state whose positions have not been established specifically within the State Personnel Data System. Duration of employment must not exceed 180 days or six months. |
| 5010710001                          | TEMPORARY POSITIONS - TEMP-O       |  |
| 5010720000                          | PER DIEM                           | Compensation paid for services to person serving as a member of board, committee, or commission. State employees are not eligible for per diem.  |
| 5010730000                          | OVERTIME & SHIFT DIFFERENT         | <b>5010730000 - 5010730009:</b> To include compensation for the personal services of employees of the state for overtime and premium pay for shift differential.   |
| 5010730001                          | TIME LIMITED-OVERTIME              |  |
| 5010730002                          | TEMP GRANT-OVERTIME                |  |
| 5010730003                          | CALL BACK PAY                      |  |
| 5010730004                          | ON-CALL PAY                        |  |
| 5010730005                          | CRISIS INTERVENTION PAY            |  |
| 5010730006                          | WEEK END SHIFT DIFFERENTIAL        |  |
| 5010730007                          | OVERTIME & SHIFT DIFFERENTIAL-TERI |  |
| 5010730008                          | REG OVERTIME                       |  |
| 5010730009                          | SHIFT DIFFERENTIAL                 |  |
| 5010740000                          | INTERN                             | <b>5010740000 - 5010830000:</b> To include compensation for the personal services of employees of the state in the specific category.  |
| 5010750000                          | LEGISLATIVE INTERN                 |  |
| 5010790000                          | PATIENT EARNINGS                   |  |
| 5010800000                          | INMATE EARNINGS                    |  |
| 5010810000                          | GRADUATE ASSISTANT                 |  |
| 5010820000                          | STUDENT EARNINGS                   |  |
| 5010830000                          | OFFICER OF DAY AND NIGHT           |  |
| 5010870000                          | DUAL EMPLOYMENT                    | To be used to classify the compensation received by an employee of the state from a secondary agency and paid on the payroll of the secondary agency from fund 30037000 - Dual Employment. Includes dual employment compensation paid to an employee within the home agency.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS  |
| 5010880000                          | SPECIAL CONTRACT EMPLOYEE                 | To include the compensation for the personal services rendered under a contract with a non-state employee for professional services not available within state employee workforce.  |
| 5010890000                          | TERMINAL LEAVE                            | <b>5010890000 - 5010890003:</b> To include the compensation paid to employees of the state for accumulated annual leave on termination of employment.   |
| 5010890001                          | TERMINAL LEAVE - TIME LIMITED             |   |
| 5010890002                          | TERMINAL LEAVE - TERI                     |   |
| 5010890003                          | TERMINAL LEAVE - TEMP GRANT               |   |
| 5010940000                          | FOREIGN OFFICE ALLOWANCES                 | To include taxable compensation adjustments, not subject to retirement, for foreign office employees allowed under Proviso 50.8 of the 2018-2019 General Appropriation Act.   |
| 5010950000                          | GENERAL BASE PAY INCREASE                 | To include amounts appropriated in the General Appropriation Act for general base pay increases. No expenditures are made from this G/L account. Transfers can be made to the proper payroll account only with approval from the Department of Administration.  |
| 5010960000                          | STUDENT LOAN REPAYMENT - REPORTABLE       | Student loan repayments made on behalf of an employee under Proviso 117.65 (GP: Healthcare Employee Recruitment and Retention) are fully taxable to the employee and must be paid through the State payroll system.   |
| 5010970000                          | EX OFFICIO ALLOWANCE, LEGISLATIVE MEMBERS | To include compensation for the personal services of a legislative member of board when the Ex Officio allowance is paid as compensation.   |
| 5010980000                          | MOVING EXPENSE REIMBURSEMENT - REPORTABLE | Beginning Jan 1, 2018, as directed by the Federal Tax Cuts and Jobs Act, moving expenses paid to an employee or to a vendor on behalf of an employee are fully taxable to the employee and therefore must be paid through the State payroll system. Agencies should no longer be making direct reimbursements to employees for moving expenses. Agencies trying to use G/L 5051530000 - MOVING EXPENSES with an A/P document will receive a hard stop error message in SCEIS. |
| 5010990000                          | BONUS PAY                                 | To include amounts appropriated in the General Appropriation Act for Bonus Pay.   |
| 5019999ALP                          | ALP LABOR ALLOCATION                      |   |
| 5019999IDC                          | INDIRECT COST ALLOCATION                  |   |
| 5019999MIS                          | MIS MISCELLANEOUS                         |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                   | DEFINITION OF ACCOUNTS   |
| 501ACCR001                          | ACCRUED PAYROLL (NOT FM RELEVANT)          |  |
| 5011000000                          | ONE TIME BONUS - PROVISIO                  | To include amounts appropriated in the General Appropriation Act for the One Time Bonus Pay per designated proviso.  |
| <b><u>502XXXXXXX</u></b>            | <b><u>CONTRACTUAL SERVICES</u></b>         | All expenditures for services, other than by officials and employees of the state, which involved the use of equipment, materials, or commodities. Such services are performed without giving the state authority to direct or control the ability or skill of the persons performing such services.   |
| 5020010000                          | OFFICE EQUIP SERVICE                       | <b><u>5020010000 - 5020010001:</u></b> Expenditures for maintenance contracts or service of non-IT related office equipment owned or leased by the state. When repairs are made, the cost of labor and materials will be charged to this G/L account. Also to include materials used to repair equipment under maintenance contracts.<br>Example: Setting of postage meters. |
| 5020010001                          | OFFICE EQPMNT SERVICE- NON-IT PLAN REL     |  |
| 5020077000                          | SRVCS,MAINT&WARR - APPLICATION DEVELOPMENT | IT - Software development done by a third party / another company.<br>Example(s): Work by an outside company to develop or enhance computer programs / applications.   |
| 5020077100                          | SRVCS,MAINT&WARR - APPLICATION SUPPORT     | IT - Service, maintenance and warranties related to existing software licenses or software applications/computer programs that are already live and in use.<br>Example(s): Software as a service (SaaS), Cloud, Web-hosted application / computer program, an outside company that provides maintenance on an application / software.  |
| 5020077110                          | SRVCS,MAINT&WARR - DATA NETWORK            | IT - Services done by another company / third party to support equipment and computer programs that make up the secure SC-network and provide access to the Internet. Example(s): An outside company used to install, move, add, or change data network equipment. Expenses for broadband mapping, planning and infrastructure.  |
| 5020077112                          | NETWORK, CIRCUIT & VOICE - DATA NETWORK    | IT - Regular charges related to internet service. Example(s): Data connectivity / bandwidth charges, air cards, internet access. Includes MiFi charges.  |
| 5020077113                          | MOBILE HOTSPOT SERVICE                     | IT - Internet service charges related to providing mobile hotspot service for distance learning, telework and telehealth.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS  |
| 5020077120                          | SRVCS,MAINT&WARR - DISASTER RECOVERY     | IT - Outside services or providers that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Outsourced data center exclusively for DR events, outside company that runs a separate, dedicated back-up data center.  |
| 5020077130                          | SRVCS,MAINT&WARR - END USER COMPUTING    | IT - Desktop/laptop/tablet repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job.   |
| 5020077140                          | SRVCS,MAINT&WARR - IT SERVICE DESK       | IT - Also known as helpdesk – an outside company / third party that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Outsourced implementation of ServiceNow, Third-party company that answers help desk calls.  |
| 5020077150                          | SRVCS,MAINT&WARR - MAINFRAME             | IT - Outsourced or third-party support of the large-capacity computer system with high processing power. Example(s): Outside company that is responsible for the running and maintenance of the Mainframe equipment and/or software.  |
| 5020077160                          | SRVCS,MAINT&WARR - MANAGEMENT & ADMIN    | <p>IT - Hosted computer systems / software programs or advisory support for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): SaaS implementations of Planview, Success Factors, Apptio Management Consultants, IT-related subscriptions (e.g. JavaWorld, technical how-to guides &amp; FAQ's).</p> <p>Includes training costs incurred for new or existing systems or programs. Also includes services where the sole purpose is to support or protect IT systems.</p> <p>Examples include: service for HVAC units used solely for supplemental cooling of server/computer rooms and services for standalone fire suppression systems for server/computer rooms.</p> |
| 5020077170                          | SRVCS,MAINT&WARR - PRINT & COPY END USER | IT - Printer, copier and fax repairs done by another company. Printer, copier and fax maintenance and warranty charges. Includes contingent per copy charges for maintenance agreements on <b>owned</b> copiers.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS  |
| 5020077180                          | SRVCS,MAINT&WARR - PRINT ENTERPRISE & MAIL   | IT - <u>This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.</u> Includes expenses for services related to printing and mailing unique items to be sold to outside customers. Examples include: repairs, warranties or maintenance on specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use), mailing services to deliver custom printed items to customers. |
| 5020077190                          | SRVCS,MAINT&WARR - INFORMATION SECURITY      | IT - Any work performed by an outside company for the protection of information and systems. Example(s): Outside company responsible for monitoring the security of the IT environment.   |
| 5020077200                          | SRVCS,MAINT&WARR - SERVERS                   | IT - Third party / outside company providing support to the servers in the data center. Example(s): Outside company that hosts your data center. Company providing cloud-based services.  |
| 5020077210                          | SRVCS,MAINT&WARR - STORAGE                   | IT - A third party / outside company used to save and archive information. Example(s): Teradata, archive and data storage to the cloud, service provided to store information / documents (e.g., Iron Mountain).  |
| 5020077220                          | SRVCS,MAINT&WARR - VOICE NETWORK             | IT - Services done by a third party company to support (repair, fix, etc.) the ability to make phone calls. Example(s): Services provided to install, move, add, or change phone lines / equipment.   |
| 5020077222                          | NETWORK, CIRCUIT & VOICE - VOICE NETWORK     | IT - Regular recurring charges related to phone service. Example(s): Including local and long distance services / charges for landlines.  |
| 5020077230                          | IT CONTRACTORS                               | IT - Non-state employees under contract with the State to work on IT projects. Examples include IT contractors from TAPFIN Process Solutions.   |
| 5020077240                          | DP SERVICES - STATE                          | IT - IT services provided by DTO or another state agency or institution. Examples include: Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation. If an agency receives an invoice from DTO, the entire invoice should be coded here.  |
| 5020030000                          | PRINTING BINDING ADVERTISING                 | <u>5020030000 - 5020030004:</u> Expenditures for printing, binding, or typesetting pamphlets, bulletins, reports, and other publications. Also to include binding or rebinding of books, reports, periodicals, etc., and legal advertising or notices.  |
| 5020030001                          | PRINTING, BINDING, ADVERTISING - COMM NON IT |   |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                      | DEFINITION OF ACCOUNTS   |
| 5020030002                          | PRINTING, BINDING, ADVERTISING - COMMERCIAL   |  |
| 5020030003                          | PRINTING, BINDING, ADVERTISING - NEWSPAPER AD |  |
| 5020030004                          | PRINTING, BINDING, ADVERTISING - PROMOTIONAL  |  |
| 5020040000                          | MICROFILM FILE FICHE PROCESSING               | Expenditures for processing microfilm, microfile, and microfiche.  |
| 5020050000                          | PHOTOGRAPHIC & AUDIOVISUAL SERVICES           | Expenditures for processing film, preparing audio-visual productions and maintenance of photographic and audio-visual equipment.   |
| 5020060000                          | PRINT PUB ANNUAL REPORTS                      | Expenditures for printing, binding, or typesetting of public or annual reports of state agencies.<br>Examples: S.C. Reports by Judicial Department.  |
| 5020080000                          | FREIGHT EXPRESS DELIVERY                      | Expenditures for the transportation of objects and commodities which are owned or used by the state. Transportation charges on objects or commodities owned or leased shall be charged to the commodity code of the item, whether billed separately or simultaneously.<br><br>Examples: UPS, local courier, taxi picking up overweight mail, and armored car service.  |
| 5020100000                          | COMM EQUIP SERVICES                           | Expenditures for service of communications equipment for law enforcement, aircraft, automobile, administrative, mobile or fixed station.   |
| 5020120000                          | CELLULAR TELEPHONE SERVICES                   | Expenditures for cellular telephone services when used in the transaction of official business of the state.   |
| 5021010000                          | LEGAL SERVICES                                | <b><u>5021010000 - 5021010005:</u></b> All services of or relating to a legal nature, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney (for those payments, please see G/L's 5021020000 – 5021020002).<br><br>Examples: Fees for clerks of court, judge of probate, sheriff for services of warrants, habeas corpus, legal research subscriptions and other general legal service expenses. |
| 5021010001                          | LEGAL SERVICES-ENVIRONMENTAL RELATED          |  |
| 5021010002                          | LEGAL SERVICES-CLK OF CT INCENTIVES           |  |
| 5021010003                          | LEGAL SERVICES - TRANSCRIPTS                  |  |
| 5021010004                          | LEGAL SERVICES - WITNESS FEES                 |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS   |
| 5021010005                          | LEGAL SERVICES - COURT REPORTER SERVICES          |  |
| 5021020000                          | ATTORNEY FEES                                     | <b>5021020000 - 5021020002:</b> Expenditures made to pay private attorneys for professional fees. Approval of Attorney General is required except for attorney fees for Guardian ad Litem, Defense of Indigents, or where the fee has been approved by the Department of Administration.   |
| 5021020001                          | ATTORNEY FEES - AG APPROVAL NOT REQ               |  |
| 5021020002                          | ATTORNEY FEES - PATENTS, TRADEMARKS, ETC          |  |
| 5021030000                          | ATTORNEY FEES-DEFENSE OF INDIGENTS                | Expenditures made to pay private attorneys for professional fees on Defense of Indigent cases.   |
| 5021040000                          | LEGAL SETTLEMENTS                                 | Payments made directly to the plaintiff/complainant for personnel and other legal settlements not handled by the Insurance Reserve Fund. Also includes any amounts agencies may have agreed to reimburse to the Insurance Reserve Fund for those legal settlements paid out directly by the IRF.   |
| 5021050000                          | LEGAL STTLMNT W/ LEG FEE (GROSS PROCEED)          | Payments made to an attorney and client for legal settlements not handled by the Insurance Reserve Fund. This G/L account should be used when attorney fees are not specifically identified.   |
| 5021050001                          | LEGAL SETTLEMENT TO AN INDIVIDUAL (GROSS PROCEED) | Payments made to an individual/client for legal settlements not handled by the Insurance Reserve Fund. This G/L account should be used when an attorney is not paid on behalf of a client. Reportable for 1099 reporting.  |
| 5021060000                          | GUARDIAN AD LITEM-OTHER THAN ATTORNEY             | Expenditures to pay individuals other than attorneys for professional fees on Guardian Ad Litem cases.   |
| 5021070000                          | ATTORNEY FEES-GUARDIAN AD LITEM                   | Expenditures made to pay private attorneys for professional fees on Guardian ad Litem cases.   |
| 5021080000                          | NON-DISCLOSED LEGAL FEES                          | Expenditures made to pay private attorneys for professional fees on Tobacco Settlement Revenue Management cases.   |
| 5021310000                          | MEDICAL & HEALTH SERVICES                         | <b>5021310000 - 5021310002:</b> Expenditures for all services included in or related to the medical or health field exclusive of case services. Use appropriate code. Examples: Medical doctor, dentist, veterinarian, optometrist, ophthalmologist, psychiatrist, psychologist, physical and speech therapist, pathologist, anesthesiologist, dialysis, out patient services, x ray technicians, evidence of patient record, ambulance service not included in case services, lab fees, educational speech and hearing screenings, and psychoeducational evaluations. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5021310001                          | MEDICAL & HEALTH SVCS VETERINARY                   |   |
| 5021310002                          | MEDICAID - FFS PROVIDERS MEDICAL & HEALTH SERVICES | To record Medicaid expenditures from FFS Providers for waiver services that are transitioning to "Medicaid Fee for Services".   |
| 5021329000                          | BUILDING RENOVATION                                | Real Estate - Minor building renovations expense.   |
| 5021330000                          | CONTRACT AGMTS W GOVT/NONPROFIT ENTITIES           | <b>5021330000 - 5021330007:</b> Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here, such as shared service charges for accounting/finance assistance. Charges from SFAA to state agencies for the agency head compensation study that occurs every 4 years as per Proviso 104.9 should be coded here as well. |
| 5021330001                          | CONTRACT AGMTS W COUNTY/CITY GOVTS                 |   |
| 5021330002                          | CONTRACT AGMTS W FEDERAL AGENCIES                  |   |
| 5021330003                          | CONTRACT AGMTS W STATE INTERGOVT                   |   |
| 5021330004                          | CONTRACT AGMTS W STATE INTERGOVT - BWA             |   |
| 5021330005                          | MEDICAID-FFS CONTRACT AGMTS W GOVT/NONPROFIT ENTY  | To record Medicaid expenditures incurred as a result of a contract between a state agency and a governmental entity for waiver services that are transitioning to "Medicaid Fee for Services".  |
| 5021330006                          | INFRASTRUCTURE FUNDING AGREEMENT EXPENSE           | To record shared costs for Infrastructure Funding Agreements (IFA) between DEW and local governments. The agreements are pursuant to the delivery of employment and supportive services as required by the Workforce Innovation & Opportunity Act.  |
| 5021330007                          | INFRASTRUCTURE FUNDING AGREEMENT REIMBURSEMENT     | To record costs eligible for reimbursement for Infrastructure Funding Agreements (IFA) between DEW and local governments. The agreements are pursuant to the delivery of employment and supportive services as required by the Workforce Innovation & Opportunity Act.  |
| 5021340000                          | ENGINEERING & ARCHITECTURAL                        | Expenditures for services of engineering and architectural firms relative to the development and/or construction of a specific NON-REAL ESTATE and non-SPIRS project. For real estate projects please see G/L 5021469309 or for a SPIRS project G/L 5071210000.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS  |
| 5021350000                          | RESEARCH SRVY & APPRS                        | Expenditures for the purpose of planning or determining the feasibility of a specific project.<br>Examples: Soil testing, land surveys, appraisals, planning consultants, etc.  |
| 5021360000                          | STATE FED SUPERFUND - HAZARDOUS WASTE        | <b>5021360000 - 5021360003:</b> Payments for Remedial Investigations/Feasibility Study (RI/FS) and Remedial Actions (R/A) on State superfund sites. Also, payment to US EPA for the State's share of response actions at sites within South Carolina which are listed on the Federal National Priority List (NPL). Also to include removal and disposal of waste oil, infectious and medical waste.   |
| 5021360001                          | HAZARDOUS INFECTIOUS WASTE                   |   |
| 5021360002                          | UNDERGROUND STORAGE TANKS AND SUPERB         |   |
| 5021360003                          | SUPERFUND RESPONSE - DMH                     |   |
| 5021380000                          | SUBCONTRACT W ENTITIES-MATCH FDS             | Expenditures on subcontracts with entities for matching funds on the specific project.  |
| 5021390000                          | CONTRACTUAL AGMTS W SCHOOL DIST              | Expenditures for contractual agreements with school districts.  |
| 5021400000                          | EDUC TRNG-NON STATE                          | Expenditures for fees or honorariums for conducting workshops, or seminars and for educational consultants.   |
| 5021410000                          | EDUC & TRNG-STATE                            | Expenditures for all expenses other than personal services incurred by a State agency for conducting a workshop or seminar for another State agency.  |
| 5021420000                          | TUITION ASSISTANCE                           | To record payments made for tuition assistance in accordance with guidelines established by the Department of Administration. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using this G/L account. This account will also be used for payments made under exempt plans that would not be issued through the payroll system.                 |
| 5021430000                          | NON-STATE EMPLOYEE - TRAVEL - NON-REPORTABLE | Not reportable for 1099 reporting. Should only be used with a '7' vendor number. Expenditures for non-state employee transportation, mileage, lodging, meals (when an overnight stay is required) and any other legally reimbursable travel expenses incurred while under contract with the State. Includes registration fees and travel paid to volunteer workers. Note: Board commission or committee members' travel should be charged to a state employee 505XXXXXXX G/L account, if eligible for per diem. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS  |
| 5021440000                          | NON-STATE EMPLOYEE - TRAVEL - REPORTABLE          | Reportable for 1099 reporting. Should only be used with a '7' vendor number. Includes expenditures for meals without overnight travel for non-state employees and volunteers as well as one day meals for consultants or contractors. Also includes qualified subsistence paid to retired judges/justices from the Judicial Department. |
| 5021450000                          | MOTORIZED VEHICLE SERVICES                        | <b>5021450000 - 5021450005:</b> Expenditures for the service of any motorized vehicles owned or leased by the state.<br>Examples: Repairs for cars, trucks, boats, tractors, aircraft, oil analysis for motorized vehicles, car wash, insurance deductible for repairs and wrecker service.   |
| 5021450001                          | MOTOR VEHICLE REPAIRS - COMMERCIAL                |   |
| 5021450002                          | MOTOR VEHICLE REPAIRS - WRECKED                   |   |
| 5021450003                          | MOTORIZED VEHICLE SERVICES INTERNAL               |   |
| 5021450004                          | MOTORIZED VEHICLE CAR WASH SERVICES               |   |
| 5021450005                          | MOTORIZED VEHICLE SVCS - TIRES - RETREAD SERVICES | Includes all tire retread/recap services including any repairs necessary to perform the retread service. Includes ALL services performed by SC Department of Corrections Division of Industries Tire Retread Plant at Lieber.   |
| 5021460000                          | GENERAL REPAIR                                    | Expenses for the repair of non-real estate or non-IT related items and not otherwise classified in another, more specific G/L account.  |
| 5021469302                          | CARPENTRY (SERVICES)                              | Real Estate - All service expenses associated with carpentry work, includes door repairs, wood restoration, etc.  |
| 5021469303                          | AIR PURIFICATION SERVICES                         | Real Estate - All expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.   |
| 5021469304                          | CHILLER & CONTROL MAINTENANCE                     | Real Estate - All services and labor expenses associated with chiller and control systems expenses including service contracts and repairs.   |
| 5021469305                          | ELECTRICAL REPAIRS                                | Real Estate - All labor and services expenses associated with electrical repairs, such as service contract and labor for repair of breakers, relays, transformers, etc.   |
| 5021469306                          | ELEVATOR/ESCALATOR MAINTENANCE                    | Real Estate - All expenses associated with elevator and escalator maintenance and repairs. Includes service contracts and repairs. Does not include permits or inspection fees.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                 |   |
|-------------------------------------|---------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT        | DEFINITION OF ACCOUNTS  |
| 5021469307                          | EMERGENCY GENERATOR SERVICES    | Real Estate - All expenses associated with emergency generators. Includes service contracts and repairs. Does not include fuel costs.   |
| 5021469308                          | ENERGY MANAGEMENT               | Real Estate - All services expenses associated with Building Management System (BMS), Energy Management System (EMS) and Site Monitoring Systems. Includes labor and service contracts.   |
| 5021469309                          | ENGINEERING SERVICES            | Real Estate - Expenditures for services of engineering and architectural firms relative to the development and/or construction of a specific real estate project that is not part of a permanent improvement SPIRS project. If it is a SPIRS project, please see G/L 5071210000.  |
| 5021469310                          | FIRE ALARM SYSTEMS              | Real Estate - All services expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, services to fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200. Includes monitoring expenses. |
| 5021469311                          | HVAC MAINTENANCE                | Real Estate - HVAC except air filters and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes preventative service contracts, as well as repairs and maintenance. Includes repairs and maintenance to boilers.  |
| 5021469312                          | LIGHTING/LIGHTING CONTROLS      | Real Estate - All service and labor expenses associated with spot and group re-lamping of interior and exterior lighting.   |
| 5021469313                          | MECHANICAL REPAIRS              | Real Estate - All service and labor expenses associated with mechanical repairs and services. Includes pumps, motors, cooling tower expenses, water balancing, air balancing, etc.  |
| 5021469314                          | OTHER MAINTENANCE EXPENSES      | Real Estate - Miscellaneous maintenance expenses not captured under a specific category. Includes services and repairs.   |
| 5021469315                          | PLUMBING SERVICES               | Real Estate - All service and labor expenses associated with plumbing maintenance and repairs. Includes repairs, sewer jetting and drain service.   |
| 5021469316                          | SECURITY ALARM SYSTEMS SERVICES | Real Estate - All service and labor expenses for burglar and entry alarm systems expenses including card parking, card access and loss prevention and intrusion security systems. Includes monitoring expenses.   |
| 5021469317                          | STRUCTURAL/ROOFING MAINTENANCE  | Real Estate - All service and labor expenses for minor, non-capitalized roof repairs. Includes repairs, roof drains, flashing and frame caulking and sealing. Includes insurance reimbursements for storm repairs.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                               |   |
|-------------------------------------|-------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT      | DEFINITION OF ACCOUNTS  |
| 5021469318                          | SUPPLEMENTAL A/C              | Real Estate - All expenses associated with supplemental and portable A/C units. Includes service contracts and repairs.   |
| 5021469319                          | UNDER FLOOR MAINTENANCE       | Real Estate - Minor cleaning and repairs to sub-flooring. Includes repairs, specialized cleaning and water detection systems.   |
| 5021469320                          | UNIFORMS AS A SERVICE         | Real Estate - Expenditures made for laundry services necessary in the normal operations of a building or office for state use. Example: Laundry services for uniforms worn by the maintenance staff of a building.  |
| 5021469321                          | UPS SYSTEMS                   | Real Estate - Uninterrupted Power Source (UPS) expenses including service contracts and repairs.  |
| 5021469322                          | VEHICLE MAINTENANCE           | Real Estate - All vehicle expenses for vehicles used specifically for facilities management group, including gas, insurance, registration, maintenance and repairs, including shuttle buses and executive vehicles.   |
| 5021469323                          | WATER TREATMENT               | Real Estate - Chemical treatment of the HVAC water system expenses including service contract, chemicals and repairs.   |
| 5021470000                          | LAUNDRY SERVICES              | <b>5021470000 - 5021470001:</b> Expenses for non-real estate related laundry services necessary in the normal operations of an agency. For real estate related laundry services, such a uniform laundering or repair <u>for the maintenance staff of a building</u> , agencies should use real estate G/L 5021469320. |
| 5021470001                          | LAUNDRY - 25%LCL SH REF       |   |
| 5021479202                          | CARPET MAINTENANCE            | Real Estate - Carpet cleaning expense including service contract, additional spot cleaning, carpet tile rotation, pile lifting, etc.  |
| 5021479203                          | CARPET REPAIR                 | Real Estate - Carpet repair and non-capital carpet replacement expense.   |
| 5021479204                          | DIRECT USER CLEANING SERVICES | Real Estate - All non-budgeted, non-base-building cleaning expenses requested by customer.  |
| 5021479205                          | FABRIC/FURNITURE CLEANING     | Real Estate - Fabric and furniture cleaning expense. Includes seating and modular furniture fabric panels.  |
| 5021479206                          | GLASS REPAIR                  | Real Estate - Glass/window repairs and replacements expense.  |
| 5021479207                          | JANITORIAL                    | Real Estate - Contracted janitorial services expense. Includes labor, overhead, profit, benefits, chemicals, uniforms, communication, small tools and equipment. Does not include refillable paper products.  |
| 5021479208                          | LOCKSMITH SERVICES            | Real Estate - Locksmith repairs and general service expenses. Includes repairs and services for door closers, spindles, key blanks, levers, knobs, locks, etc.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                               |  |
|-------------------------------------|-------------------------------|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT      | DEFINITION OF ACCOUNTS   |
| 5021479209                          | PAINTING (SERVICES)           | Real Estate - Painting and patching expense for painting service.  |
| 5021479210                          | PEST CONTROL/EXTERMINATING    | Real Estate - All services expenses associated with interior and exterior pest control. Includes service contract, bee removal, termite treatment, rodent infestation, entomologist services, etc.   |
| 5021479211                          | RUBBISH REMOVAL               | Real Estate - Rubbish removal expense. Includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.   |
| 5021479212                          | SPECIALTY SURFACE MAINTENANCE | Real Estate - Metal surfaces treatment and maintenance repairs, special wood surfaces treatment and maintenance repairs, marble and other stones treatment and maintenance repairs, specialty surfaces treatment and maintenance repairs.  |
| 5021479213                          | WINDOW CLEANING               | Real Estate - Interior and exterior window cleaning expense including swing staging.   |
| 5021479214                          | WINDOW TREATMENT              | Real Estate - All service expenses associated with the repair and replacement of window treatments. Includes mini-blinds and tinting services.   |
| 5021479215                          | WOOD MAINTENANCE              | Real Estate - Wood finishing expense including doors, desks, credenza, etc. Includes expenses related to the repair and maintenance of wood floors.  |
| 5021479600                          | GROUNDS MAINTENANCE SERVICES  | Real Estate - All expenses associated with exterior grounds maintenance service. Includes service contract, turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.   |
| 5021479601                          | INTERIOR LANDSCAPING SERVICES | Real Estate - All service expenses associated with interior plants. Includes service contract, plants, pots, watering, pruning, arborist services, cleaning and disease diagnosis.   |
| 5021479602                          | PARKING/ROADS MAINTENANCE     | Real Estate - All services expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |                          |  |
|-------------------------------------|--------------------------|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT | DEFINITION OF ACCOUNTS   |
| 5021479603                          | PARKING/ROADS SWEEPING   | Real Estate - All expenses associated with sweeping parking lots and access roads. Tracking of these expenditures will depend on if these are part of another contract such as a janitorial contract. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |
| 5021479604                          | SIGNAGE                  | Real Estate - All service expenses associated with the repair and replacement of signage. Includes service contracts, signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.  |
| 5021479605                          | SNOW REMOVAL             | Real Estate - All expenses associated with the clean-up and removal of snow. Includes service contract, salt, snow removal equipment, etc.   |
| 5021480000                          | PROMOTIONAL              | Expenditures for services to promote various agency projects and/or support of volunteer workers. Includes expenditures for industrial prospects. Examples: Billboards, advertising of a promotional nature, social media advertising, pamphlet distribution, etc.   |
| 5021490000                          | AUDIT ACCT FINANCE       | Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information e.g. CPA's, PA's. Approval of State Auditor or Designee is required for payment. Includes expenses for the agency portion of the State's Annual Comprehensive Financial Report (ACFR) audit charged out by the State Auditor's Office as authorized by Code of Law § 11-7-60.                              |
| 5021500000                          | MANAGEMENT CONSULTANTS   | <b>5021500000 - 5021500001:</b> Expenditures for administrative or organizational services rendered by individuals or firms qualified to perform management services.  |
| 5021500001                          | ACTUARIAL CONSULTANTS    | Examples: Consulting actuaries, etc.   |
| 5021510000                          | TESTING SERVICES         | Expenditures for the development and field testing of tests and testing materials, scoring of tests, and analysis and reporting of test results. Includes proctor fees.  |
| 5021520000                          | TEMPORARY SERVICES       | Expenditures for temporary help on contract with professional personnel firms and the Department of Administration temporary services.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                        | DEFINITION OF ACCOUNTS  |
| 5021530000                          | CATERED MEALS                                   | Expenditures for coffee service and refreshments or meals provided at statewide meetings. For A/P processing, a list of names of those in attendance must be attached. Only 25% of those from the sponsoring agency are allowed.  |
| 5021540000                          | NON-IT & NON-REAL ESTATE OTHER PROFESS SERVICES | <b>5021540000 - 5021540006:</b> To include all non-IT and non-real estate professional services not otherwise classified.<br><br>Examples: Financial report, character profile, lettering of signs and certificates, Dunn & Bradstreet, news service (AP, UPI), T.V. rating service (Neilson), actors, artists, engraving, pilot services, tree removal services, moving of mobile homes and houses, framing of pictures and certificates, etc. |
| 5021540001                          | PROFESS SERV - LANGUAGE INTERPRETERS            |   |
| 5021540002                          | PROFESS SERV -HEARING IMPAIRED INTERPR          |   |
| 5021540003                          | OTHER PROFESS SERV-SCHOOL BUS CLAIMS            |   |
| 5021540004                          | OTHER PROF SERVICES 25% LOCAL SHARE REFUND      |   |
| 5021540005                          | PRF SRV-HMS EXP                                 |   |
| 5021540006                          | PROF SERVICES-COPYING SERVICES                  |   |
| 5021550000                          | INSURANCE-ADMIN FEE                             | Expenditures for administrative services rendered by the Administrator of the State Health Insurance Plan in processing the State's health insurance claims.  |
| 5021560000                          | FACTORY SERVICES                                | Expenditures for contracted services in the manufacturing process.<br>Example: Quality control and manufacturing equipment maintenance.   |
| 5021570000                          | CONTRACTUAL SERVICES-LUMP SUM                   | Expenditures for contractual services not otherwise classified.<br>Examples: News clipping services, keys, copyrights, royalties, post office handling charges, damaged property deductibles, replacement of damaged property, non-hazardous waste removal, recycling of equipment, etc.  |
| 5021575000                          | TECH BOARD PASS THRU FOR TECH COLLEGES          | This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations to the Technical Colleges when the budget is loaded to Other Operating (512001) or Misc. Operations (561000).   |
| 5021580000                          | RECOVERY AUDIT SERVICES                         |   |
| 5021599100                          | BUILDING MANAGEMENT FEE                         | Real Estate - Landlord (Per SF) property management fees, third party building management fees, Comprehensive Save fees, FM Baseline Savings Incentive, Other (discretionary) incentives.   |
| 5021599103                          | DIRECT USER COSTS SERVICES                      |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5021599104                          | FOOD SERVICES                                      | Real Estate - All service expenses associated with provision of food in cafeterias, break rooms, catering stations, etc. Include contracting fees and general expenses related to a real property, facilities management or maintenance group.   |
| 5021599107                          | OTHER PROFESSIONAL FEES                            | Real Estate - All expenses associated with outside professional services and consulting related to a real property, facilities management or maintenance group. Includes Indoor Air Quality (IAQ) testing, hydrostatics, thermos, mechanical, electrical and plumbing tests, etc.  |
| 5021599108                          | REPRODUCTION SERVICES (COPYING)                    | Real Estate - All expenses associated with printing and imaging services, blueprint reproduction or digitization of as-builds, administrative manuals, presentations, move-in packages, desk-drops, etc. related to a facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |
| 5021599109                          | TRAINING EXPENSES (SERVICES)                       | Real Estate - All service expenses associated with staff training; includes registration fees, professional dues, memberships, tuition, dues, etc. related to a real property, facilities management or maintenance group.   |
| 5021599500                          | DIRECT USER SECURITY EXPENSES                      | Real Estate - All non-budgeted, non-base-building security expenses requested by customer related to a real property, facilities management or maintenance group.  |
| 5021599501                          | SECURITY CONTRACTS                                 | Real Estate - All expenses associated with contracted security services including personnel related to a real property, facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.   |
| 5024990000                          | OTHER CONTRACT SERVICES - NON-IT & NON-REAL ESTATE | Expenditures for non-IT and non-real estate contract services not otherwise classified. Examples: Document shredding, cable TV.  |
| 5024990001                          | OTHER CONTRACTUAL SERV-NON-IT PLAN REL             |  |
| 5024990002                          | OTHER CONTRACTUAL SERV-KEY SERVICE                 |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                        | DEFINITION OF ACCOUNTS   |
| 5024990003                          | OTHER CONTRACTUAL SERV-FIRE EXT SERVICE         | Used only for non-real estate fire extinguishers (i.e. fire extinguishers placed in state vehicles). For fire extinguisher services in a building, use real estate G/L 5021469310.   |
| 5024990004                          | HIGHWAY MAINTENANCE CONTRACTS                   | Expenditures for contracted services in the highway maintenance process. Specifically to be used by DOT.   |
| 5024990005                          | HIGHWAY RETREATMENT CONTRACTS                   | Expenditures for contracted services in the highway retreatment/renewal process. Specifically to be used by DOT.   |
| 5024990006                          | MISCELLANEOUS CONTRACTUAL SERVICES              | Expenditures for non-IT & non-real estate miscellaneous contractual services not otherwise classified.   |
| 5024990007                          | VEHICLE SAFETY PKG BOXES (BY SIGN SHOP)         |  |
| 5025000000                          | INSURANCE RECOVERIES CONTRA - SERVICES          | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. |
| 5025000001                          | INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                       | DEFINITION OF ACCOUNTS   |
| 5025000002                          | INSURANCE RECOVERIES CONTRA - ATTORNEY FEES    | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. |
| 5025000003                          | INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS   |
| 5025007000                          | INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT  | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.   |
| 5025009000                          | INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| <b><u>503XXXXXX</u></b>             | <b><u>SUPPLIES AND MATERIALS</u></b>     | To include all expenditures for articles or substances which have specific uses and when applied to their respective uses are subject to such changes that will consume them or render them unfit for continuous and permanent use. Transportation charges and use tax paid on supplies are a part of the cost of supplies and will be charged and classified as such. Single items over \$2,500 but less than \$5,000 must be recorded as a Low Value Asset in SCEIS. Single items over \$5,000 will be charged to capitalizable equipment except for stage properties. |
| 5030010000                          | OFFICE SUPPLIES                          | <b><u>5030010000 - 5030010009</u></b> : Expendable items necessary for the proper operation of an office. Use appropriate G/L account.<br>Examples: Non printed stationery, pencils, pens, staples, rubber stamps, subscriptions and publications not kept on a permanent basis, telephones, postage chips, etc.   |
| 5030010001                          | OFFICE SUPP - NEWS                       |  |
| 5030010002                          | OFFICE SUPPLIES - MINOR OFFICE EQUIPMENT |  |
| 5030010003                          | OFFICE SUPP & EQUIPMENT-NON-IT PLAN REL  |  |
| 5030010004                          | SUBSCRIPTIONS                            |  |
| 5030010005                          | CONTROLLABLE OFFICE SUPPLIES             |  |
| 5030010007                          | OFFICE SUPPLIES PRINTED FORMS            |  |
| 5030010008                          | ENGINEERING                              |  |
| 5030010009                          | OFFICE MACHINE REPAIR PARTS              |  |
| 5030019110                          | DIRECT USER COSTS SUPPLIES               | Real Estate - All non-budgeted, non-base-building administrative supplies expenses requested by customer related to a real property, facilities management or maintenance group.   |
| 5030019113                          | TRAINING EXPENSES (SUPPLIES)             | Real Estate - All supply expenses associated with staff training; includes books, other learning materials, etc. related to a real property, facilities management or maintenance group.   |
| 5030030000                          | PRINTED ITEMS                            | Expenditures incurred when paying an outside vendor for custom printed materials such as business cards, letterhead or envelopes.  |
| 5030030001                          | PRINTING COMMERCIAL - CONSUMABLE ARTICLE |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS  |
| 5030040000                          | MICROFILM FILE FICHE SUPPLIES          | Expenditures for consumable items related to the operation of a microfilm, microfile, or microfiche machine.<br>Examples: Microfilm, microfiche, microfile, bulbs and toner, paper and lenses and reader printer, etc.  |
| 5030050000                          | PHOTOGRAPHIC AUDIO-VISUAL SUPPLIES     | Expenditures for items used in making or processing of still or motion pictures.<br>Examples: Film, flashbulbs, chemicals, photographic paper, chemicals to clean film, slides, tapes, splicing tape, inexpensive cameras, camcorders, tripods, projectors, digital cameras, etc.   |
| 5030067000                          | EQUIP & SUPP - APPLICATION DEVELOPMENT | IT - Any associated equipment/hardware related to on-premise applications / computer programs that are in the process of being created/developed. These workstations/equipment would not have any other use. Example(s): Equipment that supports the development environment (not yet live and in use).<br>Equipment for testing a new application. |
| 5030067001                          | PRGMS&LIC - APPLICATION DEVELOPMENT    | IT - Software licenses related to on-premise applications / computer programs that are in the process of being created/developed. Example(s): Computer programming software, development tools, programs to develop new business applications and development projects.   |
| 5030067100                          | EQUIP & SUPP - APPLICATION SUPPORT     | IT - Any associated equipment/hardware related to on-premise development work (e.g., coding) done to applications / computer programs that are already live and in use. These workstations/equipment would not have any other use. Example(s): IT-specific workstation / computer that is used only for coding.                                     |
| 5030067101                          | PRGMS&LIC - APPLICATION SUPPORT        | IT - Software licenses related to on-premise applications / computer programs that are already live and in use. Example(s): ERP License Fees (e.g., SAP), accounting / financial, human resource, inventory management programs, architectural programs, educational, law enforcement programs, database, project management.                       |
| 5030067110                          | EQUIP & SUPP - DATA NETWORK            | IT - Equipment that makes up the secure SC-network and provide access to the Internet. Example(s): Modems, routers, connectors, network and internet cables, Wi-Fi routers.   |
| 5030067111                          | PRGMS&LIC - DATA NETWORK               | IT - Computer programs that make up the secure SC-network and provide access to the Internet. Example(s): Network Operations Center (NOC) programs, Cisco software.   |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                   |  |
|-------------------------------------|-----------------------------------|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT          | DEFINITION OF ACCOUNTS   |
| 5030067112                          | MOBILE HOTSPOT EQUIPMENT          | IT - Any associated charges related to the purchase of mobile hotspot equipment or hardware for distance learning, telework or telehealth. Examples of equipment includes: Internet-connected mobile device, mobile hotspot router, signal booster.  |
| 5030067120                          | EQUIP & SUPP - DISASTER RECOVERY  | IT - Equipment that helps to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Equipment in data centers (e.g. servers ) used for back-up only and for dedicated back-up equipment.  |
| 5030067121                          | PRGMS&LIC - DISASTER RECOVERY     | IT - Software programs that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Off-site backup and recovery programs.   |
| 5030067130                          | EQUIP & SUPP - END-USER COMPUTING | IT - Devices to perform your day-to-day job. Includes accessories directly related to an IT device such as cases, chargers, laptop bags, etc. Example(s): Desktop computer, laptop computer, mouse, keyboard, tablets.   |
| 5030067131                          | PRGMS&LIC - END-USER COMPUTING    | IT - Computer programs and applications that are utilized on an end user computing device (i.e. computer, laptop, tablet, cellphone or Virtual Desktop) to perform your day-to-day job. Includes end user communication subscription service such as Zoom, Microsoft Teams, Skype and Go ToMeeting which allow users to collaborate, communicate and share documents, desktops.<br><br>Example(s): Email programs, Word processing and spreadsheet programs (e.g., Microsoft Word, Microsoft Excel), IM/Chat Programs. |
| 5030067140                          | EQUIP & SUPP - IT SERVICE DESK    | IT - Also known as helpdesk – the equipment used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens. Example(s): Headsets (for helpdesk only). Computers and equipment (keyboard, mouse) used by helpdesk team, call routing equipment (for helpdesk only).  |
| 5030067141                          | PRGMS&LIC - IT SERVICE DESK       | IT - Also known as helpdesk – the systems used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Service Now, Remedy, helpdesk ticket-taking systems, call routing software systems.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                      |   |
|-------------------------------------|--------------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT             | DEFINITION OF ACCOUNTS  |
| 5030067150                          | EQUIP & SUPP - MAINFRAME             | IT - A large-capacity computer system with high processing power. Example(s): Mainframe equipment / boxes for the data center, IBM zSeries equipment.   |
| 5030067151                          | PRGMS&LIC - MAINFRAME                | IT - Software that supports the large-capacity computer system with high processing power. Example(s): Reporting and monitoring programs (that run on the Mainframe) System management software and tools (that run on the Mainframe).  |
| 5030067160                          | EQUIP & SUPP - MANAGEMENT & ADMIN    | IT - Computer systems / equipment specifically for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): Specific equipment that is used to support the CIO/CTO information only.<br><br>Also includes equipment & supplies where the sole purpose is to support or protect IT systems. Examples include: HVAC units used solely for supplemental cooling of server/computer rooms and standalone fire suppression systems for server/computer rooms. Includes supplies used in the maintenance & repair of such systems. |
| 5030067161                          | PRGMS&LIC - MANAGEMENT & ADMIN       | IT - Computer systems / software programs for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing) or used across all departments. Example(s): Learning Management Systems (LMS), Planview, SuccessFactors, Apptio, programs used for training, programs used for tracking hours billed to a project.   |
| 5030067170                          | EQUIP & SUPP - PRINT & COPY END USER | IT - Printing & copying equipment used to print on standard paper in the office. Example(s): Inkjet printer, laser printer, copy machine, scanner, fax, printer/scanner/copy/fax (all-in-one), paper, toner and parts for repair/maintenance.   |
| 5030067171                          | PRGMS&LIC - PRINT END USER           | IT - Printing programs used to print on standard printers. Example(s): Programs to support printing. Programs that control printers connected to the network.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS  |
| 5030067180                          | EQUIP & SUPP - PRINT ENTERPRISE & MAIL | IT - <u>This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.</u> Includes expenses for supplies related to printing and mailing unique items to be sold to outside customers. Examples include: small equipment (<\$2,500), ink, other supplies for specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use).  |
| 5030067181                          | PRGMS&LIC- PRINT ENTERPRISE & MAIL     | IT - <u>This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.</u> Includes expenses for programs & licenses related to printing and mailing unique items to be sold to outside customers. Examples include: computer programs to support print job workflow for large scale printing (forms, catalogs, brochures) for specialty printers/computers that are only used in the production of unique items that are sold to outside customers (not regular agency use). |
| 5030067190                          | EQUIP & SUPP - INFORMATION SECURITY    | IT - Special, dedicated equipment for the protection of information and systems. Example(s): Firewalls, web security gateways, encryption equipment.  |
| 5030067191                          | PRGMS&LIC - INFORMATION SECURITY       | IT - Computer systems/programs dedicated to the protection of information and systems. Example(s): Anti-virus, anti-spam, anti-malware programs, firewall software.   |
| 5030067200                          | EQUIP & SUPP - SERVERS                 | IT - Equipment in the data center that applications rely upon. Example(s): Servers / data center equipment, Windows, Citrix, Unix, Linux.   |
| 5030067201                          | PRGMS&LIC - SERVERS                    | IT - Software and computer programs dedicated to servers. Example(s): Email programs, Citrix / remote desktop programs, OS Licenses, system management software and tools (that run on servers).  |
| 5030067210                          | EQUIP & SUPP - STORAGE                 | IT - Equipment used to save and archive information. Example(s): Storage equipment for the data center, USB drives, CD-ROM storage, floppy disk, hard drives, tape drives.  |
| 5030067211                          | PRGMS&LIC - STORAGE                    | IT - Software systems used to save and archive information. Example(s): Archive and data storage programs, on-site backup and restore programs.   |
| 5030067220                          | EQUIP & SUPP - VOICE NETWORK           | IT - Equipment used to make or support the routing of phone calls. Example(s): Desk phones, conference call equipment, call routers (switches, PBX).  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5030067221                          | PRGMS&LIC - VOICE NETWORK                          | IT - Software programs related to phone calls. Example(s): Voicemail programs.  |
| 5030070000                          | POSTAGE  | <b>5030070000 - 5030070003:</b> Expenditures for postage stamps, postal cards, printed stamped envelopes, bulk permits, bulk mailing charges, presorting mail (postage), owned postage meters, ink for postage meters, etc.   |
| 5030070001                          | POSTAGE - DETAIL A                                 |   |
| 5030070002                          | A AGENCY CAPITAL ASSETS                            | To record Capital Assets (>\$5K for moveable assets or >\$100K for non-moveable assets) for legislative agencies ('A' agencies only – i.e. Business Area A010).   |
| 5030070003                          | POSTAGE - SESSION                                  |   |
| 5030077000                          | EQUIPMENT DISTR PROGRAM - HEARING/SPEECH IMPAIRED  | IT - Expenditures pertaining to the purchase of telephones, iPads and other communication equipment for the hearing and/or speech impaired of South Carolina through the Equipment Distribution Program.  |
| 5030077001                          | EQUIPMENT DISTR PROGRAM - DEPT OF EDUC/FIRST STEPS | IT - IT equipment purchased and distributed to schools and/or First Steps facilities. Examples include iPads distributed by First Steps to early education centers.   |
| 5030080000                          | TV/RADIO/ENG MAINT SUPPLIES                        | Expenditures for supplies used in the repair or maintenance of television/radio equipment.<br>Examples: Radio or television tubes, transistors, television antennas, converters, etc.   |
| 5030090000                          | COMMUNICATION SUPPLIES                             | Expenditures for purchase of communication supplies, cell phones and chargers, batteries for handheld radios, adapters, microphones, speakers.  |
| 5031010000                          | LAUNDRY SUPPLIES                                   | Expenses for laundry supplies necessary in the normal operations of an agency.  |
| 5031010001                          | FURNISHINGS  | Expenditures include office furniture, client furnishings and furnishings for lodging facilities. Also includes soft furnishings such as blankets, sheets and towels. Other examples include tables, chairs, desk and beds. Each item must be below asset thresholds: \$2,500 for Low Value Asset and \$5,000 for capital assets. |
| 5031010003                          | KITCHEN UTENSILS                                   |   |
| 5031019002                          | PEST CONTROL/EXTERM. SUPPLIES                      | Real Estate - All supplies expenses associated with interior and exterior pest control. Includes bee removal, termite treatment, rodent infestation, etc.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS   |
| 5031019600                          | GROUNDS MAINTENANCE SUPPLIES           | Real Estate - All supplies expenses associated with exterior grounds maintenance. Includes supplies for: turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.  |
| 5031019601                          | INTERIOR LANDSCAPING SUPPLIES          | Real Estate - All supplies expenses associated with interior plants. Includes supplies for plants, pots, watering, pruning, arborist supplies, cleaning and disease diagnosis.   |
| 5031019602                          | PARKING/ROADS MAINT. SUPPLIES          | Real Estate - All supplies expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |
| 5031019603                          | SIGNAGE SUPPLIES                       | Real Estate - All supplies expenses associated with the purchase, repair and replacement of signage. Includes signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.  |
| 5031029000                          | BUILDING RENOVATION SUPPLIES           | Real Estate - Minor building renovations supplies expense.   |
| 5031030003                          | MAINTENANCE SUPP - DUE TO INMATE ABUSE | All supplies expenses associated with damages caused by inmate destruction and abuse. Should generally only be used by Department of Corrections.  |
| 5031030008                          | WELDING SUPPLIES                       |  |
| 5031030009                          | SMALL TOOLS & EQUIPMENT                |  |
| 5031030010                          | ACETYLENE & OXYGEN SUPPLIES            |  |
| 5031030011                          | MISCELLANEOUS SUPPLIES                 |  |
| 5031469300                          | CARPENTRY (SUPPLIES)                   | Real Estate - All supplies expenses associated with carpentry work. Includes door repairs, wood restoration, replacement part and supplies as well as those supplies used in repairs and maintenance.  |
| 5031469301                          | CAFETERIA EQUIP & SMALL WARES          | Real Estate - All supplies expenses associated with cafeteria equipment. Includes supplies to be used in repairs and maintenance.  |
| 5031469302                          | ELECTRICAL SUPPLIES                    | Real Estate - All supplies expenses associated with electrical parts including supplies to be used in repairs and maintenance. Examples include breakers, relays, transformers, etc.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                   |   |
|-------------------------------------|-----------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT          | DEFINITION OF ACCOUNTS  |
| 5031469303                          | ENERGY MANAGEMENT SUPPLIES        | Real Estate - All supplies expenses associated with BMS, EMS, and Site Monitoring Systems. Includes supplies to be used in repairs and maintenance.   |
| 5031469304                          | FIRE ALARM SYSTEMS SUPPLIES       | Real Estate - All supplies expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.   |
| 5031469305                          | HVAC SUPPLIES                     | Real Estate - HVAC supplies expenditures and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes supplies to be used in repairs and maintenance to boilers / HVAC. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |
| 5031469306                          | LIGHTING SUPPLIES                 | Real Estate - All supplies expenses associated with spot and group re-lamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.  |
| 5031469307                          | MECHANICAL SUPPLIES               | Real Estate - All supplies expenses associated with mechanical repairs and maintenance. Includes pumps, motors, cooling tower expenses, supplies for water balancing/air balancing, etc.  |
| 5031469308                          | OTHER MAINTENANCE SUPPLIES        | Real Estate - Miscellaneous maintenance supplies expenses not captured under a specific category.   |
| 5031469309                          | PLUMBING SUPPLIES                 | Real Estate - All supplies expenses associated with plumbing maintenance and repairs. Includes parts, sewer jetting, drain supplies and non-capitalized restroom fixture replacements.  |
| 5031469310                          | STRUCTURAL/ROOFING MAINT SUPPLIES | Real Estate - Minor, non-capitalized roof repairs supplies. Includes parts, roof drains, flashing and frame caulking and sealing.   |
| 5031469311                          | UNIFORMS                          | Real Estate - All supplies expenses associated with the purchase, rental, cleaning and repair of uniforms worn by facility employees i.e. would include janitorial and engineering staff uniforms; would NOT include inmate or medical uniforms. Includes safety shoes and fireproof outerwear.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                    |   |
|-------------------------------------|------------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT           | DEFINITION OF ACCOUNTS  |
| 5031469312                          | UPS SYSTEMS SUPPLIES               | Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS) system for a building or an area of a building that includes more than just IT equipment. If the UPS is solely servicing IT equipment, it should be coded to the IT G/L most closely associated with its use e.g. G/L 5030067200 for servers. Includes supplies for repairs and maintenance as well as non-capitalized batteries (< \$2,500). |
| 5031469313                          | CHILLER & CONT. MAINT. SUPPLIES    | Real Estate - All supplies expenses associated with chiller and control systems. Includes supplies for repairs and maintenance.   |
| 5031469314                          | ELEV/ESCALATOR SUPPLIES            | Real Estate - All supplies expenses associated with elevators and escalators. Includes supplies for repairs and maintenance. Does not include permits or inspection fees.   |
| 5031469315                          | VEH. MAINT SUPPLIES                | Real Estate - All supplies expenses for vehicles used specifically for the facilities management group, including shuttle buses and executive vehicles. Examples of expenses include gas, insurance, registration and any supplies needed for maintenance and repairs.  |
| 5031469316                          | SECURITY ALARM SYSTEMS SUPPLIES    | Real Estate - Burglar and entry alarm systems supply expenses including card parking, card access and loss prevention and intrusion security systems. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.                      |
| 5031469317                          | WATER TREATMENT SUPPLIES           | Real Estate - All supplies expenses associated with chemical treatment of the HVAC water system. Includes chemicals, parts, filters or any supplies needed for repairs.   |
| 5031469318                          | AIR PURIFICATION SUPPLIES          | Real Estate - All supply expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.  |
| 5031479200                          | CARPET SUPPLIES                    | Real Estate - All supplies expenses associated with repairing and installing carpets. Includes replacement material and supplies.   |
| 5031479201                          | FABRIC/FURNITURE CLEANING SUPPLIES | Real Estate - Fabric and furniture cleaning supplies expense. Includes seating and modular furniture fabric panels.   |
| 5031479202                          | HOLIDAY DECORATIONS                | Real Estate - Common area holiday and special event decorations expense.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                    | DEFINITION OF ACCOUNTS   |
| 5031479203                          | JANITORIAL SUPPLIES                         | Real Estate - Purchase of refillable paper goods and restroom supplies expense. Includes paper towels, toilet tissue, hand soap, seat covers, urinal deodorizers, etc.   |
| 5031479204                          | LOCKSMITH SUPPLIES                          | Real Estate - All supplies expenses associated with locksmith repairs and maintenance. Includes hardware, butts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.   |
| 5031479205                          | PAINTING (SUPPLIES)                         | Real Estate - Painting and patching supplies expense. Includes paint and other painting and patching supplies.   |
| 5031479206                          | SPECIALTY SURFACE SUPPLIES                  | Real Estate - Metal surfaces treatment and maintenance supplies, special wood surfaces treatment and maintenance supplies, marble and other stones treatment and maintenance supplies, specialty surfaces treatment and maintenance supplies.  |
| 5031479207                          | WINDOW CLEANING SUPPLIES                    | Real Estate - Supplies expenses associated with interior and exterior window cleaning including swing staging.   |
| 5031479208                          | WOOD MAINTENANCE SUPPLIES                   | Real Estate - Wood finishing supplies expenses including doors, desks credenzas, etc.  |
| 5031479605                          | SNOW REMOVAL SUPPLIES                       | Real Estate - All supply expenses associated with the clean-up and removal of snow. Includes salt, snow removal equipment, etc.  |
| 5031510000                          | MOTOR VEHICLE SUPPLIES                      | <p><b>5031510000 - 5031510013:</b> Expenditures for commodities and inexpensive parts when purchased for use in motorized vehicles which are owned, leased, or rented by the State. This G/L account is to include items mainly for the purpose of ordinary maintenance. For supplies for vehicles used specifically for the facilities management group, agencies should use G/L 5031469315.</p> <p>Examples: Batteries, tires, spark plugs, parts for fireline plows, automobile registration and license fees, titles, etc.</p> |
| 5031510001                          | MOTOR VEHICLE SUPP-NON STATE VEH            |  |
| 5031510002                          | MOTOR VEHICLE SUPP-INVENTORY PARTS          |  |
| 5031510003                          | MOTOR VEHICLE SUPP-WORK ORDER PARTS         |  |
| 5031510004                          | MOTOR VEHICLE SUPP-OTHER SUPPLIES           |  |
| 5031510005                          | MOTOR VEHICLE SUPP-TIRES & BATTERIES        |  |
| 5031510006                          | MOTOR VEHICLE TAGS TITLES AND REGISTRATIONS |  |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS   |
| 5031510007                          | MOTOR VEHICLE REGISTRATION/TAG/TITLES             |  |
| 5031510008                          | MOTOR VEHICLE GREASE AND TRANSMISSION OIL         |  |
| 5031510009                          | MOTOR VEHICLE ANTI FREEZE/WASHING/WAXING SUPPLIES |  |
| 5031510010                          | MOTOR VEHICLE TIRES & TUBES                       |  |
| 5031510011                          | MOTOR VEHICLE AUTO BATTERIES                      |  |
| 5031510012                          | MOTOR VEHICLE TIRE CHAINS                         |  |
| 5031510013                          | MOTOR VEHICLE REPLACEMENT PARTS                   | All supplies expenses associated with motor vehicle equipment repairs and replacement parts.   |
| 5031520000                          | SCHOOL BUS & SUPPORT VEHICLE PARTS                | Expenditures for commodities and inexpensive parts purchased for use in school buses or school bus support vehicles. This G/L account is to include items mainly for the purpose of ordinary maintenance.<br>Examples: Batteries, tires, spark plugs, automobile registrations and license fees. |
| 5031530000                          | GASOLINE  | <b>5031530000 - 5031530001:</b> Expenditures for gasoline supplies purchased to operate motor vehicles and equipment.<br>Example: Cars, trucks, boats, tractors, compressors.  |
| 5031530001                          | ETHANOL   |  |
| 5031540000                          | GASOLINE-SCHOOL BUSES                             | Expenditures for gasoline supplies purchased to operate school buses.  |
| 5031550000                          | MOTOR OIL   | Expenditures for motor oil and lubricants purchased to operate motor vehicles and equipment.   |
| 5031560000                          | PROPANE-TRANSPORTATION                            | Expenditures for propane (LPG) and compressed natural gasoline supplies purchased to operate motor vehicles and equipment.   |
| 5031570000                          | DIESEL FUEL-TRANSPORTATION                        | Expenditures for diesel fuel purchased to operate diesel engines in motor vehicles and equipment.  |
| 5031580000                          | ALCOHOL   | Expenditures for alcohol supplies purchased to operate motor vehicles and equipment.<br>Example: Cars, trucks, tractors.   |
| 5031590000                          | GASOHOL   | Expenditures for fuel composed of gasoline and alcohol to operate motor vehicles and equipment.  |
| 5031600000                          | AVIATION FUEL-JET                                 | Expenditures for aviation fuel purchased to operate jet aircraft.  |
| 5031610000                          | AVIATION GASOLINE                                 | Expenditures for aviation fuel purchased to operate propeller aircraft.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS  |
| 5031620000                          | TRANSPORT-COMMUT MILEAGE REIMB           | Commuting mileage reimbursement for the use of vehicles that are owned by the agency.   |
| 5031639500                          | OTHER SECURITY EXPENSES SUPPLIES         | Real Estate - Miscellaneous security supplies expenses not captured under a specific category.  |
| 5032010000                          | HIGHWAY MAINTENANCE SUPPLIES             | Expenditures for materials for the purpose of maintaining existing highways. The labor will be furnished by agency employees. Examples: Asphalt, aggregate, pre cast bridges. |
| 5032010001                          | MATERIAL PITS                            |   |
| 5032010002                          | AGGREGATE                                |   |
| 5032010003                          | ASPHALT                                  |   |
| 5032010004                          | EPOXY PATCHING COMPOUND                  |   |
| 5032010005                          | STRUCTURAL STEEL                         |   |
| 5032010006                          | FLAT IRON/STEEL BARS/SHEETS/ANGLE IRON   |   |
| 5032010007                          | CONCRETE OR CEMENT                       |   |
| 5032010008                          | CULVERT PIPE                             |   |
| 5032010009                          | BRICK OR CEMENT BLOCKS                   |   |
| 5032010010                          | BRIDGE ENDS/CONCRETE                     |   |
| 5032010011                          | PRECAST CONCRETE BRIDGE                  |   |
| 5032010012                          | CASTINGS, GRATES & MANHOLE COVERS        |   |
| 5032010013                          | CALCIUM & SODIUM CHLORIDE                |   |
| 5032010014                          | GUARD RAILS/ENDS/BOLTS/ACCESSORIES       |   |
| 5032010015                          | TRAFFIC PAINTS & ADDITIVES               |   |
| 5032010016                          | SIGNS & MARKERS                          |   |
| 5032010017                          | SIGNALS                                  |   |
| 5032010018                          | PAINTS ADDITIVE PRESERVATIVE-NOT TRAFFIC |   |
| 5032010019                          | CRASH ATTENUATORS                        |   |
| 5032010020                          | SIGNS & MARKERS - LOGO                   |   |
| 5032010021                          | GUY CABLES & ELECTRICAL WIRE             |   |
| 5032010022                          | BOLT/WASHER/FASTENER/GALVANIZED NUT BOLT |   |
| 5032010023                          | MISC ELECTRIC EQUIPMENT & COMPONENTS     |   |
| 5032010024                          | DRAWBRIDGE PARTS & ACCESSORIES           |   |
| 5032010025                          | LUMBER                                   |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS   |
| 5032010026                          | STAKES                                  |  |
| 5032010027                          | FERTILIZER, SEED AND HERBICIDE          |  |
| 5032410000                          | MED SCIENT & LAB SUPPLIES               | <b>5032410000 - 5032410009:</b> Expenditures for articles of consumable supplies used for medical, surgical, pharmaceutical or laboratory purposes.<br>Examples: Drugs, chemicals, x ray film, experimental laboratory animals, bandages, dressings, food for laboratory animals, masks, laboratory trays, and glass items highly susceptible to breakage such as test tubes, beakers, bottles, etc. |
| 5032410001                          | MED SCIENT & LAB SUPPLIES - PRESC DRUGS |  |
| 5032410002                          | MED SCIENT & LAB SUPPLIES - OTC DRUGS   |  |
| 5032410003                          | MED SCIENT & LAB PRESCRIPTION DRUGS     |  |
| 5032410004                          | MED SCIENT & LAB NON-PRESCRIPTION DRUGS |  |
| 5032410005                          | MED SURGICAL & OPTICAL SUPPLIES         |  |
| 5032410006                          | DENTAL SUPPLIES                         |  |
| 5032410007                          | MED SCIENT & LAB MINOR EQUIPMENT        |  |
| 5032410008                          | X-RAY SUPPLIES                          |  |
| 5032410009                          | PROF & SCIEN SUPP & MATERIALS NOT CLASS |  |
| 5032420000                          | TESTING MATERIAL FOR LABS               | Expenditures for commodities purchased for quality control testing for the benefit of the consumer. These items are tested for spoilage, weights, measures, allowable percentages, etc.<br>Examples: Meats, dairy products, packaged food products, etc.   |
| 5032430000                          | CLIENT PATIENT INMATE HYGIENIC SUPPLIES | Expenditures for hygienic supplies for agency clientele.<br>Examples: Soap, shampoo, toothpaste, deodorant.  |
| 5032440000                          | INDIGENT PSYCHOTROPIC MEDICATIONS       | Expenditures for psychotropic medications that are dispensed to indigent patients from the pharmacy at Department of Mental Health.  |
| 5032810000                          | EDUCATIONAL SUPPLIES                    | <b>5032810000 - 5032810003:</b> Expenditures for supplies of an educational or recreational purpose used in schools, parks, playgrounds, or other educational or recreation centers.   |
| 5032810001                          | EDUCATIONAL SUPPLIES - BOOKS            |  |
| 5032810002                          | EDUCATIONAL SUPPLIES - TEACHING AIDS    |  |
| 5032810003                          | EDUCATIONAL SUPPLIES - FILMS            |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5032820000                          | INSTRUCTIONAL MATERIALS                  | All supply expenses associated with instructional learning materials for state agency employees, local governments and institutions, SC citizens and businesses, etc. Examples include training manuals, instructional brochures, pamphlets, booklets and how-to guides. Also includes expenditures for textbooks and materials used in the operation of the free textbook and instructions materials program.   |
| 5032830000                          | TESTING SUPPLIES                         | Expenditures for purchase of test booklets, test manuals, answer sheets, and other test materials for use in testing programs.   |
| 5032910000                          | MUNITIONS TARGETS LAW ENF SUPPLIES       | <b>5032910000 - 5032910005:</b> Expenditures for fixed metallic and/or semi-metallic loaded ammunition, supplies to "load" previously fired cartridge cases, ammunition used for tests, ammunition components used in assembly of ammunition; targets, target centers, and target repair items, tear gas munitions, firearm cleaning and preservation supplies, firearm clips, magazines, belts, and other feeding devices and related firearm supplies, handcuffs, holsters, badges and cases, microphones and cameras used in law enforcement vehicles, etc. |
| 5032910001                          | MUNITIONS TARGETS LAW ENF WPN AMMO       |  |
| 5032910002                          | MUNITIONS TARGETS LAW ENF CHEMICAL MUNIT |  |
| 5032910003                          | MUNITIONS TARGETS LAW ENF SUPP TARGET    |  |
| 5032910004                          | MUNITIONS TARGETS LAW ENF SECURITY SUPP  | Expenditures for materials or equipment for security support. Examples include: bicycles for security officers.  |
| 5032910005                          | MUNITIONS TARGETS LAW ENF SUPPLIES DOGS  |  |
| 5033010000                          | FOOD SUPPLIES - FOOD                     | <b>5033010000 - 5033010003:</b> Expenditures for food items for institutional use.   |
| 5033010001                          | FOOD SUPPLIES - MILK                     |  |
| 5033010002                          | JCO MEALS                                |  |
| 5033010003                          | SALE OF MEALS - INTERAGENCY              |  |
| 5033019000                          | FOOD SERVICES - SUPPLIES                 | Real Estate - All supply expenses associated with providing food services.   |
| 5033020000                          | FEED & VETERIN SUPPLIES                  | Expenditures for food and supplies used in the care and treatment of animals. Examples: Stud fees, kennel registrations, serum, feed (food).   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS  |
| 5033030000                          | PROMOTIONAL SUPPLIES                      | Expenditures for supplies used to promote various agency projects and/or support of volunteer workers.<br>Examples: Bowls, key rings, maps, trophies, plaques, door prizes, coupons, certificates. May include livestock presented as a prize.  |
| 5033040000                          | AGRI-MARINE-FRSTRY SUPPLIES               | <b>5033040000 - 5033040004:</b> Expenditures for consumable supplies for farm, forestry, garden, greenhouse or marine use.<br>Examples: Seed, seedlings, fertilizer, soil food, loam, garden hose, paddles, compasses, life jackets, waders, fishing supplies, hand tools for use in categories above and parts needed for fire suppression, etc. |
| 5033040001                          | AGRI-MARINE-FRSTRY SUPPLIES - SEED        |   |
| 5033040002                          | AGRI-MARINE-FRSTRY SUPPLIES - FERTILIZER  |   |
| 5033040003                          | AGRI-MARINE-FRSTRY SUPPLIES - LIVESTOCK   |   |
| 5033040004                          | AGRI-MARINE-FRSTRY SUPPLIES - MINOR EQUIP |   |
| 5033050000                          | CLOTHING SUPPLIES                         | <b>5033050000 - 5033050004:</b> Expenditures for necessary clothing or wearing apparel for state employees used in the performance of their duties. Also to include wearing apparel purchased for clients not associated with case services.  |
| 5033050001                          | CLOTHING - INMATE                         |   |
| 5033050002                          | CLOTHING - OFFICER                        |   |
| 5033050003                          | PRESCRIPTION SAFETY GLASSES               |   |
| 5033050004                          | SAFETY BOOTS                              |   |
| 5033060000                          | STAGE PROPERTIES                          | Expenditures for supplies and equipment used on stage in television, radio, and theater productions. This G/L account is also to include supplies and equipment when used to construct or maintain stage sets, scenery, or props.   |
| 5033070000                          | ART SUPPLIES                              | Expenditures for supplies used in art workshops and/or performances such as crayons, inks, tape fabric, drawing paper, paint, lumber, clay, glazes, stage makeup, and matting material for art work.  |
| 5033080000                          | EXHIBIT & COLLECT SUPPLIES                | Expenditures for supplies used to construct or maintain exhibits or displays.   |
| 5033090000                          | EMPLOYEE RECOGNITION AWARDS               | Expenditures for employee plaques, certificates and other events, including meals and similar types of recognition to reward innovations or improvements or as part of employee development programs. Awards shall be limited to fifty dollars per employee per calendar year.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                      |   |
|-------------------------------------|--------------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT             | DEFINITION OF ACCOUNTS  |
| 5033110000                          | PURCHASING CARD EXPENDITURES         | This account is used to temporarily classify State issued corporate purchasing card (P-Card) charges in the event that actual coding cannot be determined in sufficient time to pay the Bank of America statement by the due date. Amounts coded to this G/L should be cleared on a regular basis by reclassing expenses from this G/L account to the appropriate detail G/L account. This account must be zero at year end. Purchases are subject to the limitations established by the agency for individual cardholders. Receipts for individual purchases must be kept on file with the agency. |
| 5033120000                          | REVENUE TAX STAMPS                   | Expenditures for special revenue tax stamps purchased by the Department of Revenue for resale to dealers and operators.   |
| 5033130000                          | FACTORY SUPPLIES                     | <b>5033130000 - 5033130002:</b> Expendable items necessary for proper operation in the manufacturing process.<br>Examples: Special dyes, machinery supplies and manufacturing supplies.   |
| 5033130001                          | MANUFACTURING SUPPLIES               |   |
| 5033130002                          | MACHINERY SUPPLIES                   |   |
| 5033140000                          | LICENSE PLATE SUPPLIES               | Expenditures for supplies used in processing or making of license plates.   |
| 5033140001                          | TITLE & REGISTRATION SUPPLIES        | Expenditures for supplies used in processing or creating vehicle titles and registrations.  |
| 5033140002                          | CREDENTIAL SUPPLIES                  | Expenditures for supplies used in processing or making of various credentials such as driver's licenses, ID cards and disabled placards.  |
| 5033150000                          | PUR RESALE-CONSUMER GDS              | <b>5033150000 - 5033150002:</b> To identify consumer goods which are purchased for resale and which require no further processing. This group is to include stock for canteens, snack bars, and other operations for profit.  |
| 5033150001                          | PUR RESALE-CONS GDS-COTTON MILL      |   |
| 5033150002                          | PUR RESALE-CONSUMER GDS-CAFÉ         |   |
| 5033160000                          | PUR RESALE-RAW MATERIALS             | <b>5033160000 - 5033160002:</b> This G/L account is to include all items which are purchased for resale but which require further processing before being offered to the consumer.  |
| 5033160001                          | PUR RESALE-RAW MATERIALS-COTTON MILL |   |
| 5033160002                          | PUR RESALE-RAW MATERIALS-CAFÉ        |   |
| 5033170000                          | WOOD                                 | Expenditures for wood supplies purchased for heating and other purposes.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5033189400                          | FUEL OIL   | Real Estate - All expenses associated with purchases of fuel oil for heating, power generation, etc. Includes purchases of propane for emergency generator services.   |
| 5033190000                          | PROPANE - OTHER                                    | Expenditures for propane purchased for non-transportation and non-real estate uses.  |
| 5033990000                          | OTHER SUPPLIES                                     | <b>5033990000 - 5033990002:</b> Expenditures for supplies not otherwise classified. Examples: State service pins, Gatorade, etc.   |
| 5033990001                          | PASTORAL SUPPLIES                                  |  |
| 5033990002                          | SHIPPING SUPPLIES                                  |  |
| 5034010000                          | INVENTORY- COST OF GOODS SOLD                      | <b>5034010000 - 5039990000:</b> Expenditures for Inventory related supplies.   |
| 5034020000                          | INVENTORY- PHYSICAL INV ADJUSTMENT                 |  |
| 5034020003                          | INVENTORY- PROCUREMENT                             |  |
| 5034030000                          | INVENTORY- MATERIAL REEVALUATION                   |  |
| 5034040000                          | INVENTORY - SCRAPPING                              |  |
| 5034050000                          | INVENTORY - SMALL PRICE DIFFERENCES                |  |
| 5034060000                          | INVENTORY - CONSUMPTION                            |  |
| 5034070000                          | INVENTORY - NET CHANGE                             |  |
| 5034080000                          | INVENTORY - TRANSFER PRICES DIFFERENCES            |  |
| 5034090000                          | INVENTORY - OFFSET FOR FREE AND DONATED            |  |
| 5035000000                          | INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5035007000                          | INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS   | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.   |
| 5035009000                          | INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS | As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery. |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5035100000                          | ASSET PURCHASES ELIGIBLE FOR FEDERAL REIMBURSEMENT | To be used in instances when a state agency receives a federal reimbursement for assets previously purchased under a non-federal fund and grant. Because asset purchases are recorded and capitalized using an 1801XXXXXXX asset G/L account, agencies would not otherwise have an <i>expense</i> to move over to the federal fund to be applied towards the federal reimbursement. The asset will remain as originally recorded under the non-federal fund. <b>This G/L account is to be used only on adjusting entries when reclassing expenses to a grant and not for initial asset acquisitions.</b> |
| 5039990000                          | WORK IN PROCESS (INVENTORY RELATED)                |  |
| 5039999991                          | SUPPLIES DIR ACT ALLOC NON BUDGET                  | <b>5039999991 - 5039999992:</b> Not currently used in SCEIS; expenditures for supplies that can be directly allocated to entities/programs, whether budgeted or unbudgeted.  |
| 5039999992                          | SUPPLIES DIR ACT ALLOC BUDGET                      |  |
| 5039999993                          | SUPPLIES ASSESSMENT NON BUDGET                     | <b>5039999993 - 5039999994:</b> Not currently used in SCEIS; expenditures for supplies that can be assessed to other entities, whether budgeted or unbudgeted.   |
| 5039999994                          | SUPPLIES ASSESSMENT BUDGET                         |  |
| 5039999LAB                          | MAT'L TESTING LAB                                  |  |
| 5039999SSC                          | SIGN SHOP CHARGES                                  |  |
| <b>504XXXXXXX</b>                   | <b><u>FIXED CHARGES AND CONTRIBUTIONS</u></b>      | All expenditures for fixed charges against the State and gifts or contributions made by the State.   |
| 5040027000                          | SHORT-TERM RENT COPIERS EQ                         | Short-Term Copier Rentals (IT Tracking) - Expenditures for copier rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.   |
| 5040037000                          | SHORT-TERM RENT DATA PROC EQ                       | IT - Short-Term Data Processing Rentals (IT Tracking) - Expenditures for computer rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS  |
| 5040040000                          | SHORT TERM RENT - MED SCI LAB EQUIP      | <p>Short-Term Leased Medical, Scientific and Laboratory Equipment -Expenditures for the use or right of possession of all medical, scientific, or laboratory equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.</p> <p>Examples: Wheelchair, hospital beds, crutches, acetylene cylinders, etc.</p>   |
| 5040050000                          | CONTINGENT RENT PMTS - NON-IT            | Rental payments that depend on some factor directly related to the use of the leased property, such as machine hours or mileage. For those charges based on # of copies, agencies should use G/L 5040057000.  |
| 5040057000                          | CONTINGENT RENT PMTS - IT                | IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on <u>owned</u> copiers should be recorded to G/L 5020077170.  |
| 5040060000                          | SHORT TERM RENT-NON STATE OWNED BUILDING | Short-Term Leased Buildings - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040067000                          | LEASE - LOW VALUE COPIER EQUIPMENT       | IT - Low Value Copier Rentals (IT Tracking) - Expenditures for copier rentals. This GL should be used when the related asset's value is \$5,000 or less.  |
| 5040070000                          | RENT-STATE OWNED REAL PROPERTY           | <b><u>5040070000 - 5040070001:</u></b> Expenditures for the use, occupancy, and right of possession of lands, buildings, and parking facilities owned by the State of South Carolina for a specified time. Leases between state agencies within the primary government are exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040070001                          | RENT STATE OWNED FM EXCESS ENERGY/MNT&O  | Expenditures for Excess Energy charges as well as Maintenance & Operations (M&O) charges paid to Department of Administration Facilities Management while renting state owned buildings. Excess Energy includes charges for utilities in excess of state lease utility allocation, including but not limited to energy costs for water, heating, ventilating, air conditioning, natural gas and electricity. Also includes utility special requests and special equipment services outside of ordinary business hours or for purposes other than ordinary office equipment. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                        | DEFINITION OF ACCOUNTS   |
| 5040077000                          | LEASE - LOW VALUE DATA PROCESSING               | IT - Low Value Data Processing Rentals (IT Tracking) - Expenditures for data processing/computers rentals. This GL should be used when the related asset's value is \$5,000 or less.   |
| 5040080000                          | SHORT TERM RENT-NON STATE OWNED LAND            | Short-Term Leased Land - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490000                          | LEASE - LOW VALUE OTHER NON-IT                  | <b>5040490000 - 5040490012:</b> Low Value (Non-IT) Rentals - Expenditures for rent not otherwise classified and not related to IT (copiers and computers). This GL should be used when the related asset's value is \$5,000 or less.<br><br>Examples - Postage equipment, postage meters.                                    |
| 5040490001                          | SHORT-TERM RENT-OTHER-NON-IT                    | Short-Term (Non-IT) Rentals - Expenditures for rentals not otherwise classified and not related to IT (copiers and computers) and not exceeding 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.<br><br>Examples: Postage equipment, postage meters. |
| 5040490002                          | RENT-OTHER-MTG RMS & VIDEO EQUIP                | Expenditures for meeting rooms and video equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490003                          | RENT POST OFFICE BOX                            | Expenditures for post office box rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490004                          | RENT STORAGE TANKS                              | Expenditures for storage tank rentals. Exempt from the reporting requirements of GASB 87 - Leases.   |
| 5040490005                          | SHORT TERM RENT-OTHER-HVY EQUIP-NON REAL ESTATE | Short-Term Leased Heavy Equipment - Expenditures for the use or right of possession of all heavy equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490006                          | INTERNAL RENT-OTHER-RESEARCH VESSELS            | Inter-Agency Research Vessels Rent - Expenditures related to research vessels to a state agency.   |
| 5040490007                          | INTERNAL RENT-OTHER-MOTOR POOL                  | Inter-Agency Motor Pool Rent - Expenditures related to motor pool to a state agency.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS  |
| 5040490008                          | RENT POSTAGE EQUIPMENT                  | Rent expenditures for postage equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490009                          | RENT PARKING                            | Rent expenditures for parking rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490010                          | RENT STORAGE SPACE                      | Rent expenditures for storage space rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490011                          | RENT TOWERS                             | Rent expenditures for tower rentals. Exempt from the reporting requirements of GASB 87 - Leases.  |
| 5040490012                          | RENT TRASH CONTAINERS                   | Rent expenditures for trash container rentals. Exempt from the reporting requirements of GASB 87 - Leases. Note - rubbish removal expense should be posted to contractual GL 5021479211 for real estate. This includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.   |
| 5040510000                          | INSURANCE-STATE                         | <b>5040510000 - 5040510004:</b> Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include tort liability insurance. This pertains to insurance offered by a State agency. This also includes Workers' Compensation claims paid for Vocational Rehabilitation clients and prepaid legal fees to the Insurance Reserve Fund. |
| 5040510001                          | INSURANCE - STATE - NON-IT PLAN RELATED |   |
| 5040510002                          | INSURANCE - STATE - MOTOR VEHICLE       |   |
| 5040510003                          | INSURANCE - STATE - REAL PROPERTY       |   |
| 5040510004                          | INSURANCE - STATE - MED HOSPITAL LIAB   |   |
| 5040520000                          | INSURANCE-NON STATE                     | <b>5040520000 - 5040520001:</b> Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include premium on tort liability insurance. Includes Blue Cross/Blue Shield premium for blind operators of Blind Commission vending locations.  |
| 5040520001                          | IRF-REINSURANCE                         |   |
| 5040530000                          | INSURANCE-GROUP PLAN                    | <b>5040530000 - 5040530003:</b> Payments of insurance premium to carriers for the state group health and life insurance plan from contributions by employees, employer, and retired employees.  |
| 5040530001                          | INSURANCE - GRP PLAN - EMPLOYEE         |   |
| 5040530002                          | INSURANCE - GRP PLAN - EMPLOYER         |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                       |  |
|-------------------------------------|---------------------------------------|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT              | DEFINITION OF ACCOUNTS   |
| 5040530003                          | INSURANCE - GRP PLAN - RETIREE        |  |
| 5040810000                          | CONTRIBUTIONS                         | Expenditures which are in the nature of donations to institutions, individuals, or agencies which are not under the direct control or supervision of the State.  |
| 5041010000                          | DUES & MEMBERSHIP FEES                | To include all payments of membership and dues to professional societies and organizations which are necessary to accomplish the agency's mission.   |
| 5041020000                          | FEES AND FINES                        | <b>5041020000 - 5041021000:</b> To include late fees on vendor invoices, notary fees, recording fees and exhibit fees, driver record fees, SLED check fees and fines assessed on state agencies such as OSHA violations, boat registrations, death and birth certificates, DHEC annual permit fees, replacement of lost or damaged pagers, restocking and specification fees, criminal record checks, credit card fees, etc. |
| 5041020001                          | FEES AND FINES - BACKGROUND CHECKS    |  |
| 5041020002                          | FEES AND FINES - C N A                |  |
| 5041020003                          | FEES AND FINES - PENALTY              |  |
| 5041020004                          | FEES AND FINES - LICENSING            |  |
| 5041021000                          | FEES AND FINES -GOVERNMENT-WIDE ONLY  |  |
| 5041310000                          | STIPENDS                              | <b>5041310000 - 5041319999:</b> FOR VOC REHAB USE ONLY; Stipends for consumers participating in the SCVRD's Work Training Center (WTC) program.  |
| 5041310001                          | CLIENT STIPEND-ERS                    | FOR VOC REHAB USE ONLY; not currently in use.  |
| 5041310002                          | CLIENT STIPEND-BLIND                  | FOR VOC REHAB USE ONLY; Stipend for visually impaired/blind non-consumers participating in the SCVRD WTC program through a referral process.   |
| 5041310003                          | CLIENT STIPEND-GOV'T                  | FOR VOC REHAB USE ONLY; Stipends for consumers participating in government contract work in the SCVRD WTC program.   |
| 5041310004                          | CLIENT STIPEND-OTHER                  | FOR VOC REHAB USE ONLY; Stipends for transition students/other participants in the SCVRD WTC program.  |
| 5041310005                          | CLIENT STIPEND WHOLD - EMPLOYER SHARE | FOR VOC REHAB USE ONLY; Taxes withholding on stipends for consumers participating in the SCVRD WTC Program.  |
| 5041319999                          | CLIENT STIPENDS (STATISTICAL VR ONLY) | FOR VOC REHAB USE ONLY; To replenish the composite reservoir account for SCVRD Work Training Center Consumers.   |
| 5041469300                          | PERMITS & LICENSES                    | Real Estate - All expenses associated with inspections, permits and licenses for safety, building, elevators, generators, UST's, fire zoning.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                     |   |
|-------------------------------------|-------------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT            | DEFINITION OF ACCOUNTS  |
| 5041469301                          | EQUIPMENT RENTAL FOR REPAIR & MAINT | Real Estate - All expenses associated with the leasing or rental of equipment to be used for repairs or maintenance. Includes lifts.  |
| 5041610000                          | EXPENSE ALLOWANCE                   | Expenditures for the monthly expense allowance.<br>Examples: Expense allowance for members of the General Assembly. Expense allowance for solicitor or judge. Expense allowance for committee chairman.   |
| 5041620000                          | UNIFORM MAINTENANCE ALLOWANCE       | Expenditures for uniform allowance paid to state employees.   |
| 5041630000                          | IN-DISTRICT EXPENSE                 | Expenditures for the \$1,000.00 per month allowance for in district expenses for members of the General Assembly.   |
| 5041810000                          | LEASE OTHER - EXECUTORY COST        | Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.   |
| 5041820000                          | LEASE OTHER - PRINCIPAL             | Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments. |
| 5041830000                          | LEASE OTHER - INTEREST              | Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS  |
| 5041840000                          | LEASE BUILDING - PRINCIPAL                        | Lease Buildings - Use this G/L account to pay non State parties for the use of real property under a lease. Do not use this G/L account for payments to other State agencies, interest payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.   |
| 5041850000                          | LEASE BUILDING - INTEREST                         | Leased Buildings - Use this code to pay interest to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.  |
| 5041860000                          | LEASE BUILDING - EXECUTORY                        | Leased Buildings - Use this code to pay executory cost to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies, principal or interest costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.  |
| 5041860010                          | LEASE - MEDICAL SCIENCE LAB EQUIPMENT - EXECUTORY | Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account. |
| 5041860020                          | LEASE - MEDICAL SCIENCE LAB EQUIPMENT - PRINCIPAL | Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.  |
| 5041860030                          | LEASE - MEDICAL SCIENCE LAB EQUIPMENT - INTEREST  | Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS   |
| 5041860040                          | LEASE - HEAVY EQUIP - NON REAL ESTATE - EXECUTORY | Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.   |
| 5041860050                          | LEASE - HEAVY EQUIP - NON REAL ESTATE - PRINCIPAL | Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.  |
| 5041860060                          | LEASE - HEAVY EQUIP - NON REAL ESTATE - INTEREST  | Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L account.  |
| 5041867010                          | LEASE IT COPIERS - EXECUTORY COST                 | Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.   |
| 5041867020                          | LEASE IT COPIERS - PRINCIPAL                      | Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments. |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS   |
| 5041867030                          | LEASE IT COPIERS - INTEREST             | Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.                   |
| 5041867040                          | LEASE DATA PROCESSING EQUIP - EXECUTORY | Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.   |
| 5041867050                          | LEASE DATA PROCESSING EQUIP - PRINCIPAL | Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments. |
| 5041867060                          | LEASE DATA PROCESSING EQUIP - INTEREST  | Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments. |
| 5041870000                          | LEASE LAND - PRINCIPAL                  | Lease Land - Use this G/L account to pay non State parties for the use of real property under a lease. Do no use this G/L account for payments to other State agencies, interest payments or executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments to this G/L   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5041880000                          | LEASE LAND - INTEREST                              | Leased Land - Use this code to pay interest to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.   |
| 5041890000                          | LEASE LAND - EXECUTORY                             | Leased Land - Use this code to pay executory cost to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies, principal or interest costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.   |
| 5042990000                          | OTHER FIXED CHARGES                                | <b>5042990000 - 5042990001:</b> Expenditures for fixed charges not otherwise classified.  |
| 5042990001                          | USED OIL COLLECTION CENTER REBATE                  |   |
| <b>505XXXXXXX</b>                   | <b>TRAVEL</b>                                      | All expenditures by State employees for transportation, mileage, lodging, meals, and other legal charges necessary to the Travel directed. Fares of common carriers such as: Airplanes, Railroads, Buses, Auto Rental, or other chartered transportation service should be charged to travel when charges are paid directly by the State or directly by the employee. |
| 5050010000                          | IN STATE - MEALS (NON-REPORTABLE)                  | Expenditures for meals incurred while traveling overnight on official business of the State within the State or when included in a day registration fee.  |
| 5050010001                          | TRAINING – IN-STATE MEALS                          | Expenditures for meals incurred while traveling overnight for agency approved training within the State or when included in a day registration fee.   |
| 5050019103                          | IN STATE TRAVEL - FACILITY MAINTENANCE             | Real Estate - In-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.  |
| 5050019104                          | IN STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE  | Real Estate - In-State Facilities travel registration fees.   |
| 5050019105                          | OUT OF STATE TRAVEL - FACILITY MAINTENANCE         | Real Estate - Out-of-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.  |
| 5050019106                          | OUT STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE | Real Estate - Out-of-State Facilities travel registration fees.   |
| 5050019107                          | REPORTABLE MEALS - FACILITY MAINTENANCE            | Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These meal reimbursements are reportable as income for the employee.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS  |
| 5050020000                          | IN STATE - LODGING                        | Expenditures for lodging expenses incurred while traveling on official business of the State within the State.  |
| 5050020001                          | TRAINING – IN-STATE LODGING               | Expenditures for lodging expenses incurred while traveling for agency approved training within the State.   |
| 5050030000                          | IN STATE - AIR TRANSPORTATION             | <b>5050030000 - 5050031000:</b> Expenditures for air transportation expenses incurred while traveling on official business of the State within the State.   |
| 5050031000                          | HR TRAVEL - IN STATE - AIR TRANSPORTATION |   |
| 5050040000                          | IN STATE - AUTO MILEAGE                   | <b>5050040000 - 5050041000:</b> Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State within the State.   |
| 5050040001                          | IN STATE - AUTO MILEAGE REDUCED           | As per proviso 117.20(J), whenever state provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request for his own benefit to use his or her personal vehicle in traveling on necessary official business, a charge of four cents per mile less than the standard business mileage rate as established by the Internal Revenue Service will be allocated for the use of such vehicle. |
| 5050040002                          | TRAINING – IN-STATE MILEAGE               |   |
| 5050040003                          | IN STATE - AUTO MILEAGE - SESSION         |   |
| 5050041000                          | HR TRAVEL - IN STATE - AUTO MILEAGE       |   |
| 5050050000                          | IN STATE - OTHER TRANSPORTATION           | Expenditures paid for transportation cost other than for air or private auto incurred while traveling on official business of the State within the State. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.  |
| 5050060000                          | IN STATE - MISCELLANEOUS TRAVEL EXPENSE   | Expenditures for all other cost incurred while traveling on official business of the State within the State. Examples: Parking, Telephone, etc.   |
| 5050060001                          | TRAINING – IN-STATE MISCELLANEOUS TRAVEL  |   |
| 5050070000                          | IN STATE - REGISTRATION FEES              | Fees to attend conferences, teleconferences, workshops or seminars held within the State on a per person basis.   |
| 5050070001                          | TRAINING – IN-STATE REGISTRATION FEES     | Fees to attend conferences, teleconferences, workshops or seminars for employee training held within the State on a per person basis.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                      | DEFINITION OF ACCOUNTS   |
| 5050080000                          | IN STATE - SUBSISTENCE ALLOWANCE              | Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State.<br><br>Examples: Public Service Commissioners, Employment Security Commissioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors. |
| 5050080001                          | IN STATE - SUBSISTENCE ALLOWANCE - SESSION    | Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State.   |
| 5050510000                          | OUT OF STATE - MEALS (NON-REPORTABLE)         | Expenditures for meal expenses incurred while traveling overnight on official business of the State outside of the State of South Carolina but still within the United States.   |
| 5050510001                          | TRAINING – OUT-OF-STATE MEALS                 |  |
| 5050520000                          | OUT OF STATE - LODGING                        | Expenditures for lodging expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.  |
| 5050520001                          | TRAINING – OUT-OF-STATE LODGING               |  |
| 5050530000                          | OUT OF STATE - AIR TRANSPORTATION             | <b>5050530000 - 5050531000:</b> Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.   |
| 5050530001                          | TRAINING–OUT-OF-STATE AIR TRANSPORTATION      |  |
| 5050531000                          | HR TRAVEL - OUT OF STATE - AIR TRANSPORTATION |  |
| 5050540000                          | OUT OF STATE - AUTO MILEAGE                   | <b>5050540000 - 5050541000:</b> Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the State of South Carolina within the United States.   |
| 5050540001                          | OUT OF STATE - AUTO MILEAGE REDUCED           |  |
| 5050540002                          | TRAINING – OUT-OF-STATE MILEAGE               |  |
| 5050541000                          | HR TRAVEL - OUT OF STATE - AUTO MILEAGE       |  |
| 5050550000                          | OUT OF STATE - OTHER TRANSPORTATION           | Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the State of South Carolina but still within the United States.<br>Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5050550001                          | TRAINING – OUT OF STATE OTHER TRANSPORTATION-OTHER | Expenditures paid for transportation costs other than for air or private auto incurred while traveling for agency approved training outside of the State of South Carolina but still within the United States.<br>Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.   |
| 5050560000                          | OUT OF STATE - MISCELLANEOUS TRAVEL EXPENSE        | Expenditures for all other costs incurred while traveling on official business of the State outside of the State of South Carolina within the United States.<br>Examples: Parking, telephone, etc.   |
| 5050560001                          | TRAINING – OUT-OF-STATE MISC TRAVEL                |  |
| 5050570000                          | OUT OF STATE - REGISTRATION FEES                   | Fees to attend conferences, teleconferences, workshops or seminars held outside of the State of South Carolina but still within the United States on a per person basis.   |
| 5050570001                          | TRAINING – OUT-OF-STATE REGISTRATION FEES          | Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the State of South Carolina but still within the United States on a per person basis.   |
| 5050580000                          | OUT OF STATE - SUBSISTENCE ALLOWANCE               | Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the State of South Carolina within the United States.<br><br>Examples: Public Service Commissioners, Employment Security Commissioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors. |
| 5051010000                          | FOREIGN TRAVEL - MEALS                             | Expenditures for meal expenses incurred while traveling on official business of the State outside of the continental limits of the United States.  |
| 5051020000                          | FOREIGN TRAVEL - LODGING                           | Expenditures for lodging expenses incurred while traveling on official business of the State outside the continental limits of the United States.  |
| 5051030000                          | FOREIGN TRAVEL - AIR TRANSPORTATION                | <b>5051030000 - 5051031000:</b> Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the continental limits of the United States.  |
| 5051031000                          | HR - FOREIGN TRAVEL - AIR TRANSPORTATION           |  |
| 5051040000                          | FOREIGN TRAVEL - AUTO MILEAGE                      | <b>5051040000 - 5051041000:</b> Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the continental limits of the United States.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                      | DEFINITION OF ACCOUNTS   |
| 5051041000                          | HR - FOREIGN TRAVEL - AUTO MILEAGE            |  |
| 5051050000                          | FOREIGN TRAVEL - OTHER TRANSPORTATION         | Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Railroad, bus, vendor rental car, taxi, etc.  |
| 5051060000                          | FOREIGN TRAVEL - MISCELLANEOUS TRAVEL EXPENSE | Expenditures for all other costs incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Parking, telephone, etc.   |
| 5051070000                          | FOREIGN TRAVEL - REGISTRATION FEES            | Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the continental limits of the United States.  |
| 5051080000                          | FOREIGN TRAVEL - SUBSISTENCE ALLOWANCE        | Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the continental limits of the United States.  |
| 5051520000                          | REPORTABLE MEALS                              | Expenditures for meals incurred while traveling on official business of the state on single calendar day trips.  |
| 5051530000                          | MOVING EXPENSES                               | Beginning Jan 1, 2018, as directed by the Federal Tax Cuts and Jobs Act, moving expenses paid to an employee or to a vendor on behalf of an employee are fully taxable to the employee and therefore must be paid through the State payroll system. These reimbursements will be paid out of payroll G/L 5010980000 MOVING EXPENSE REIMBURSEMENT - REPORTABLE. Agencies trying to use G/L 5051530000 - MOVING EXPENSES with an A/P document will receive a hard stop error message in SCEIS. |
| 5051540000                          | LEASED CAR - STATE OWNED                      | Expenditures for transportation costs on state owned leased cars. For permanently assigned vehicles to state employees, the name of the employee must be included in the documentation.  |
| 5051550000                          | AGENCY HEAD BUSINESS EXPENSE                  | Expenditures paid for business expenses of agency heads while performing their official duties. Receipts and documentation of the time, place, and purpose of the expenses involved will be required when requesting reimbursement.  |
| 5051560000                          | TRAVEL - COMMUTING MILEAGE REIMBURSEMENT      | Commuting mileage reimbursement for the use of vehicles that are leased from the Department of Administration, Division of Operations.   |
| 5051990000                          | OTHER TRAVEL                                  | To be used only by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for travel expenses related to federal grants.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT   | DEFINITION OF ACCOUNTS   |
| 5052010000                          | TRAVEL ADVANCE   | Expenditures for all approved Travel Advances.   |
| 5060000000 –<br>5060199999          | MODIFIED ACCRUAL (MA) DEPRECIATION EXPENSE   | Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. Agencies should generally NOT be posting directly to these accounts.  |
| 5060200000 –<br>5060299999          | FULL ACCRUAL (FA) DEPRECIATION EXPENSE   | Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. Agencies should generally NOT be posting directly to these accounts.  |
| 5060400000 –<br>5060499999          | NON LIVE AGENCY (NLA) ASSETS   | Not currently in use.  |
| 5060999996                          | MASTER LEASE ASSET CONTRA  | To record the purchase of assets that are entered in through the master lease program.   |
| 5060999997                          | LEASED ASSET CONTRA  |  |
| 5060999998                          | GAIN/LOSS - MOD ACCRUAL  | To record any expenditures resulting from a gain/loss under the modified accrual method.   |
| 5060999999                          | GAIN/LOSS - FULL ACCRUAL   | To record any expenditures resulting from a gain/loss under the full accrual method.   |
| <b><u>507XXXXXXX</u></b>            | <b><u>LAND, BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS</u></b> | Expenditures for the purchase of land and buildings, expenditures related to the construction of new facilities and construction of land improvements, building improvements, or infrastructure, and expenditures to acquire intangible assets, including computer software. Purchases of computer software of \$2,500 or less per item may be charged to supplies. Expenditures related to non-SPIRS projects for construction of buildings and improvements and depreciable land improvements that do not exceed the State's capitalization limit of \$100,000, may be charged to Non-Capitalizable Construction. These G/L accounts should only be used in conjunction with funds appropriated for this purpose, with the exception of Intangible Assets. |
| 5070010000                          | DEPRECIABLE LAND IMPROVEMENTS  | Expenditures for improvements to land that deteriorate with use or the passage of time.<br>Examples: Fencing, landscaping, lighting, paving, and signs.  |
| 5070020000                          | LAND   | Expenditures for the purchase of land for State use.   |
| 5070030000                          | SITE DEVELOPMENT (NON-DEP LAND IMP)  | Expenditures for improvements to land that produce permanent benefits.<br>Examples: Excavation costs, fill and grading costs, etc.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                            | DEFINITION OF ACCOUNTS   |
| 5070110000                          | BUILDING PURCHASE                                   | Expenditures for purchase of buildings for State use.  |
| 5070310000                          | BASIC EQUIPMENT                                     | <b>5070310000 - 5070310003:</b> Expenditures for equipment procured as a part of a building construction or site development project. Items which are portable or which can be easily removed from a structure including, but not limited to, furniture, heavy tools or machines used in construction. Laboratory benches and appliances should be charged to basic equipment. |
| 5070310001                          | BASIC EQUIPMENT - NON-CAP                           |  |
| 5070310002                          | CAP PROJ - CAP EQUIP                                |  |
| 5070310003                          | BASIC EQUIPMENT - CAPITAL                           |  |
| 5070710000                          | LAND EASEMENTS                                      | Expenditures to acquire land easements (such as conservation easements that restrict the use of certain parcels of land).  |
| 5070720000                          | RIGHT OF WAY & LAND ACQUISITION                     | <b>5070720000 - 5070720009:</b> Expenditures made to a landowner (condemnee) for right-of-way or land acquisition in connection with highway or road construction.   |
| 5070720001                          | RW-DEP OF EST-JUST CMP IN CRT PEND SETTLE OF VERDI  |  |
| 5070720002                          | R/W-AMICABLE-SETTLE FOR AMT OF APVL APRL            |  |
| 5070720003                          | R/W-PMT OF ESTIMATED-JUST COMP PEND SETTLEMENT      |  |
| 5070720004                          | R/W-PMT OF ADMIN SETTLEMENT - APPRAISED VALUE       |  |
| 5070720005                          | R/W-PMT OF EXCESS AMT OF ADM SETTL OVER APPRA VALUE |  |
| 5070720006                          | R/W-PMT OF LEGAL SETTLE -APPRAISED VALUE            |  |
| 5070720007                          | R/W-PMT EXCESS AMT OF LGL SETTL OVER APPRA VALUE    |  |
| 5070720008                          | R/W-PAYMENT OF JURY VERDICT - APPRAISAL             |  |
| 5070720009                          | R/W-PMT OF EXCESS AMT OF VERDICT OVER APPROV APPR   |  |
| 5070730000                          | HIGHWAY & ROAD IMPROVEMENTS                         | <b>5070730000 - 5070730005:</b> Expenditures for construction in connection with highways and roads, to include but not be limited to grading, paving, bridges, and fencing.   |
| 5070730001                          | PAYMENT TO ROAD AND BRIDGE CONTRACTORS              |  |
| 5070730002                          | PAYMENT TO MOVING & ADJUSTING PUBLIC UTL            |  |
| 5070730003                          | PMT TO RAILROAD COMP FOR WORK PERFORMED             |  |
| 5070730004                          | PAYMENTS TO OTHER CONTRACTORS                       |  |
| 5070730005                          | ESTIMATE(CONSTRUCTION ESTIMATE FORM 601)            |  |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS  |
| 5070740000                          | RIGHT-OF-WAY & LAND ACQ-N-REPORTABLE     | <b>5070740000 - 5070740018:</b> Relocation expenses of individuals or businesses (condemnees) as a result of right-of-way or land acquisition by the State. To include land acquisitions recorded through the Clerk of Court.   |
| 5070740001                          | RELOCATION - RHP 180 DAY OWNER           |   |
| 5070740002                          | RELOCATION-CLOSING COSTS 180 DAY OWNERS  |   |
| 5070740003                          | RELOCATION-MORTGAGE INTER-180 DAY OWNER  |   |
| 5070740004                          | RELOCATION-RENT SUPPLEMEN 180 DAY OWNER  |   |
| 5070740005                          | RELOCATION-RENT SUPPL 90-180 DAY OWNER   |   |
| 5070740006                          | RELOCATION - RENT SUPPLEMENT TENANT      |   |
| 5070740007                          | RELOCATION-DOWN PAYMNT 90-180 DAY OWNER  |   |
| 5070740008                          | RELOCATION - DOWN PAYMENT TENANT         |   |
| 5070740009                          | RELOCATION - LAST RESORT OWNER           |   |
| 5070740010                          | RELOCATION - LAST RESORT TENANT          |   |
| 5070740011                          | RELOCATION-MOVING COST SCHED RESIDENTIAL |   |
| 5070740012                          | RELOCAT-MOVING COST BUS/FARMS/NON-PROFIT |   |
| 5070740013                          | RELOCATION - SEARCH EXPENSES             |   |
| 5070740014                          | RELOCATION-BUSINESS RE-ESTABLISHMENT EXP |   |
| 5070740015                          | RELOCATION - DIRECT LOSSES               |   |
| 5070740016                          | RELOCATION - IN-LIEU OF MOVING EXPENSES  |   |
| 5070740017                          | RELOCATION-MISCELLANEOUS MOVING EXPENSE  |   |
| 5070740018                          | APPRAISAL-PMT OF ADV FOR APRL SERV R/W   |   |
| 5070750000                          | RIGHT-OF-WAY & LAND ACQ-CONTRACTUAL      | <b>5070750000 - 5070750004:</b> Payments made to moving companies for moving all personal property from the acquired dwelling or cost estimates for moving personal property or providing a service to the replacement site. To include the cost of moving furniture, personal items, and reconnection fees for telephone and cable television. Also to include payment made to individuals or companies for clearing of new right-of-way items purchased by the State such as underground gasoline tanks, for clearing ground contamination, or demolition of buildings prior to construction. |
| 5070750001                          | PMT TO RIGHT OF WY RELOCATION CONTRACTOR |   |
| 5070750002                          | RELOCATION-MOVING COST ACTUAL RESIDENTIA |   |
| 5070750003                          | RELOCATION - MOVING COST ESTIMATE FEE    |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5070750004                          | PMTS FOR MOVING & RELOCAT OF ITEMS OTHER |  |
| 5071210000                          | FEE-ARCH ENGR & OTHER                    | Expenditures for contracted planning, consulting, and design work in association with or in preparation for a site development, building construction, or highway and road construction effort.<br><br>Fees for transportation studies, highway and road improvement studies, or other similar studies not directly related to a highway or road construction effort should be charged to Engineering and Architectural Services, Research, Survey and Appraisals. |
| 5071220000                          | CONSTRUCTION-BLDGS & ADDITIONS           | Expenditures for initial construction of or major additions to a building for State use.   |
| 5071230000                          | RENOVATIONS-BLDGS & ADD INTERIORS        | <b>5071230000 - 5071230002:</b> Expenditures for major repair or renovations of a building interior.   |
| 5071230001                          | RENOVATIONS-INTERIOR ASBESTOS ABATE      |  |
| 5071230002                          | RENOVATIONS-INTERIOR CONST MATERIALS     |  |
| 5071240000                          | RENOVATIONS-UTILITIES                    | Expenditures for major repair or renovation of the mechanical systems of a building, such as plumbing, wiring, heating, ventilation and air conditioning systems.  |
| 5071250000                          | ROOFING-REPAIRS & RENOVATIONS            | Expenditures for the major repair or renovation of building roofs.   |
| 5071260000                          | OTHER CONSTRUCTION/RENOV/REPAIR PROJ     | Expenditures for the construction, major renovation, or major repair of structures not normally classified as buildings, land improvements, or highway structures.<br>Examples: Transmission towers, docks, wharves, piers, groins, tunnels, electric transmission lines, chill water lines, and steam lines.  |
| 5071270000                          | RENOVATIONS-BUILDING EXTERIORS           | Expenditures for the major repair or renovation of building facade or exterior other than roof.  |
| 5071280000                          | LEGAL SERVICES-CONSTRUCTION PROJECTS     | All services of or relating to a legal nature for construction projects, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney.  |
| 5071290000                          | BUILDERS RISK INSURANCE                  | Expenditures for insurance during construction of a building.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS  |
| 5071300000                          | ATTORNEY FEES-CONSTRUCTION PROJECTS       | <b>5071300000 - 5071300001:</b> Expenditures made to pay private attorneys for professional fees associated with the purchase of land or building where the expenditure is chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget. Approval of Attorney General is required except for where the fee has been approved by the Department of Administration. |
| 5071300001                          | PMT OF LEGAL EXP DUE TO VERDICT - CONDEM  |   |
| 5071710000                          | LABOR COST-CLASSIFIED                     | Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.   |
| 5071720000                          | LABOR COST-TEMPORARY                      | Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.   |
| 5071730000                          | LABOR COST-INMATE EARNINGS                | Inmate earnings chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget.   |
| 5071740000                          | LABOR COST-SPEC CONTRACT EMP              | Compensation for the personal services rendered under a contract with a non state employee chargeable to a Capital Project or Permanent Improvement project financed from Capital Projects budget.  |
| 5071750000                          | LABOR COST-OVERTIME                       | Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.   |
| 5071760000                          | LABOR COST-TERMINAL LEAVE PAY             | Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.   |
| 5072010000                          | RIGHT-OF-WAY & LAND ACQ-INTEREST PAY      | <b>5072010000 - 5072010002:</b> Payment of interest on acquisition of rights-of-way or land as a result of adjudication of rejected compensation by the condemnee for acquisition of rights-of-way or land.   |
| 5072010001                          | R/W-PAYMENT OF INTEREST ON JURY VERDICT   |   |
| 5072010002                          | R/W-INT PMT ON EXC AMT JURY VERD OVR APRL |   |
| 5072020000                          | CONSULTANTS-BOND FINANCING                | Payments to construction management consultants for road and bridge construction projects that are funded by designated bond funds.   |
| 5072030000                          | CAPITAL PROJECTS-BOND FINANCING           | Expenditures for highway materials financed by issued bonds.  |
| 5072040000                          | BOND ISSUANCE TRAVEL                      | Expenditures for travel costs incurred in the issuance of bonds.  |
| 5072050000                          | BOND INTEREST COSTS-CAP PROJECTS          | The interest costs related to bond issue funds used for a Capital Project will be allocated to the project costs during the construction period.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS   |
| 5072060000                          | BOND ISSUE COSTS-CAP PROJECTS                | The bond issue costs related to bond issues will be allocated to the agencies and projects using the related funds.  |
| 5072070000                          | LABOR COST-EMPLOYER CONTRIB                  | <b>5072070000 - 5072070075:</b> To classify the disbursements for employer contributions for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget. |
| 5072070003                          | LABOR COST-RET-PORS REG                      |  |
| 5072070031                          | LABOR COST-SOCIAL SEC-ST EMPLOY              |  |
| 5072070061                          | LABOR COST-INS HEALTH-ST EMPLOY              |  |
| 5072070067                          | LABOR COST-INS DENTAL- ST EMPLOY             |  |
| 5072070073                          | LABOR COST-PRE-RET DTH BEN-POL               |  |
| 5072070075                          | LABOR COST-ACC DTH BEN-POL OFF               |  |
| 5072210000                          | OTHER CAPITAL OUTLAY COSTS                   | Expenditures for contract bonds, surveys, bid advertisements, issue costs for bond financing, blueprints, or any other costs associated with a site development or construction projects not otherwise classified.   |
| 5072220000                          | CONSTRUCTION PROJECTS-LUMP SUM               | Used by colleges and universities to draw down appropriations for Capital Outlay.  |
| 5072230000                          | TRANSFER OUT TO CAP RESERVE FD               | This G/L account is used to transfer cash from the Capital Expenditure account in the General Fund to the Capital Reserve Fund-Principal in the State Treasurer's Office.  |
| 5072240000                          | NON BUDGETED ACTIVITIES-CAP PROJECTS         | This G/L account is used to record non budgeted activities related to a Capital Project for memorandum recording only.   |
| 5072250000                          | CONTINGENCIES - CAPITAL PROJECTS             | Commitment Item only (no associated G/L account). Used only for budgeting of capital projects and not for recording of actual expenditures.  |
| 5072690000                          | AUC SETTLEMENT CLR ACCT                      | This G/L account is used as a holding account for when expenses related to assets under construction are settled against asset balances.   |
| 5073999999                          | IN KIND CONTRIBUTION EXPENSE                 |  |
| 5074010000                          | NLA-LAND                                     | <b>5074010000 - 5074990000:</b> To record the purchase of Capital Project related asset(s)   |
| 5074020000                          | NLA-BUILDING PURCHASE                        |  |
| 5074030000                          | NLA-FEE - ARCHITECTURAL, ENGINEERING & OTHER |  |
| 5074040000                          | NLA-BASIC EQUIPMENT                          |  |
| 5074040003                          | NLA-BASIC EQUIPMENT - CAPITAL                |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS |
| 5074050000                          | NLA-LAND EASEMENTS                           |                        |
| 5074090000                          | NLA-SITE DEVPMENT (NON-DEP LAND IMPROVEMNT)  |                        |
| 5074100000                          | NLA-DEPRECIABLE LAND IMPROVEMENT             |                        |
| 5074110000                          | NLA-CONSTRUCTION - BUILDINGS & ADDITIONS     |                        |
| 5074120000                          | NLA-RENOVATIONS - BLDG & ADDITIONS - INTRS   |                        |
| 5074130000                          | NLA-RENOVATIONS - UTILITIES                  |                        |
| 5074140000                          | NLA-ROOFING - REPAIRS & RENOVATIONS          |                        |
| 5074150000                          | NLA-RENOVATIONS - BUILDING EXTERIORS         |                        |
| 5074160000                          | NLA-OTHER CONST/RENOV/REPAIR PROJECTS        |                        |
| 5074200000                          | NLA-INTANGIBLE ASSETS                        |                        |
| 5074210000                          | NLA-LEGAL SERVICES - CONSTRUCTION PROJECTS   |                        |
| 5074220000                          | NLA-BUILDERS RISK INSURANCE                  |                        |
| 5074230000                          | NLA-OTHER CAPITAL OUTLAY COSTS               |                        |
| 5074300000                          | NLA-RIGHT-OF-WAY & LAND ACQUIS - REPORTABLE  |                        |
| 5074310000                          | NLA-HIGHWAY & ROAD IMPROVEMENTS              |                        |
| 5074330000                          | NLA-RIGHT-OF-WAY & LAND ACQUIS - NON-REPORT  |                        |
| 5074340000                          | NLA-RIGHT-OF-WAY&LAND ACQUIS-CONTRACTUAL SVC |                        |
| 5074350000                          | NLA-RIGHT-OF-WAY & LAND ACQUIS- INTEREST PMT |                        |
| 5074360000                          | NLA-CONSULTANTS - BOND FINANCING             |                        |
| 5074390000                          | NLA-CAPITAL PROJECTS - BOND FINANCING        |                        |
| 5074400000                          | NLA- ATTORNEY FEES - CONSTRUCTION PROJECTS   |                        |
| 5074580000                          | NLA-LABOR COST - CLASSIFIED                  |                        |
| 5074710000                          | NLA-LABOR COST - TEMPORARY                   |                        |
| 5074730000                          | NLA-LABOR COST - OVERTIME                    |                        |
| 5074780000                          | NLA-LABOR COST - INMATE EARNINGS             |                        |
| 5074810000                          | NLA-LABOR COST - SPECIAL CONTRACT EMPLOYEE   |                        |
| 5074860000                          | NLA-BOND ISSUANCE TRAVEL                     |                        |
| 5074870000                          | NLA-BOND INTEREST COSTS - CAPITAL PROJECTS   |                        |
| 5074880000                          | NLA-BOND ISSUE COSTS - CAPITAL PROJECTS      |                        |
| 5074900000                          | NLA-CONSTRUCTION PROJECTS - LUMP SUM         |                        |
| 5074910000                          | NLA-LABOR COST - EMPLOYER CONTRIBUTIONS      |                        |
| 5074950000                          | NLA-TRANSFER OUT TO CAPITAL RESERVE FUND     |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                   | DEFINITION OF ACCOUNTS   |
| 5074990000                          | NLA-NON-BUDGETED ACTIVITIES - CAP PROJECTS |  |
| 5079010000                          | PROJECT CONVERSION                         | Used to move CIP balances from non-live agencies into SCEIS  |
| 5079020000                          | DOT CAP PROJ DIFF                          |  |
| <b>508XXXXXXX</b>                   | <b><u>DEBT SERVICE</u></b>                 | This classification includes all principal and interest payments on General Obligation Bonds, revenue bonds, Installment Purchase Program (IPP) Notes, and other long-term intrastate debt.  |
| 5080010000                          | PRINCIPAL PAYMENTS                         | Use this G/L account only for payments of principal on General Obligation and revenue bonds.   |
| 5080020000                          | PRINCIPAL-LOAN NOTE                        | Use this G/L account to pay principal on notes between State agencies or between funds within the same State agency that are not IPP notes. Also use this G/L account to pay non-State parties for principal on long-term debt that is not one of the following types of debt: obligations under the Treasurer's Office Master Lease Program, a lease, or bonded debt.       |
| 5080030000                          | PRINCIPAL-MASTER LEASE PGM                 | Use this G/L account to pay principal on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not leases. Do not use this G/L account to make lease principal payments.   |
| 5080110000                          | INTEREST PAYMENTS                          | <b>5080110000 - 5080110010:</b> Use this G/L account only for payments of interests on General Obligation and revenue bonds.   |
| 5080110010                          | INTEREST PAYMENTS ON REVENUE BONDS         |  |
| 5080120000                          | INT PAYMENT-AGRIC COL STOCK                | Use this G/L account only for interest payments relating to Agriculture College Stock.   |
| 5080130000                          | INT PAYMENTS-CLEMSON PRPTL STOCK           | Use this G/L account only for interest payments relating to Clemson Perpetual Stock.   |
| 5080140000                          | INTEREST-LOAN NOTE                         | Use this G/L account to pay interest on notes between State agencies or between funds within the same State agency that are not IPP notes. Also use this G/L account to pay non-State parties for interest on long-term debt that is not one of the following types of debt: obligations under the Treasurer's Office Master Lease Program, a capital lease, or bonded debt. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS  |
| 5080150000                          | INTEREST-MASTER LEASE PGM                    | Use this G/L account to pay interest on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not leases. Do not use this G/L account to make lease interest payments.  |
| 5080151000                          | INTEREST ACCRUAL MASTER LEASE PROGRAM        |   |
| 5081210000                          | DEBT SERVICE CHARGES                         | Use this G/L account only for payments of Debt Service Charges on General Obligation and revenue bonds.   |
| 5081220000                          | OTHER DEBT CHARGES                           | Use this G/L account only for payments of miscellaneous Debt Charges on General Obligation and revenue bonds.   |
| 5081230000                          | COST OF ISSUANCE                             | Use this G/L account only for Cost of Issuance Charges on General Obligation and revenue bonds.   |
| <b><u>509XXXXXXX</u></b>            | <b><u>TAXES</u></b>                          | To include all payments for taxes paid to the Department of Revenue or local political subdivisions.  |
| 5090010000                          | SALES TAX PAID                               | To classify the remittance of sales tax to the Department of Revenue by a department. (Use tax remitted should be classified under the G/L account of original purchase.)   |
| 5090020000                          | PROPERTY TAXES                               | To classify the expenditures for property taxes paid by state agencies to local political subdivisions. Note: property taxes related to equipment rentals should be recorded in the same 504XXXXXXX rental G/L account as the equipment i.e. G/L 5040027000 - IT-RENT COPYING EQUIPMENT for property tax charges on a copier lease. |
| 5090510000                          | ADMISSIONS TAX PAID                          | To classify the remittance of admissions tax to the Department of Revenue by a department.  |
| 5090520000                          | HOSPITALITY FEE                              | To classify the remittance of hospitality fees to a local political subdivision.  |
| 5090600000                          | TAXPAYER REBATES                             | To classify expenditures recorded by the Department of Revenue to process and distribute the \$50 rebate checks as outlined in Proviso 118.15 of the FY 2020 Appropriation Act.   |
| <b><u>510XXXXXXX</u></b>            | <b><u>SCHOLARSHIPS AND STUDENT LOANS</u></b> | To include all expenditures for scholarships and student loans.   |
| 5100010000                          | SCHOLARSHIPS NON-ST EMP                      | To classify expenditures for scholarships, tuition, registration fees, or other similar payments made by a State department on behalf of a student, where such student is not an employee of the department.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS   |
| 5100030000                          | SCHOLARSHIPS-STATE CONTRACT PROG        | To classify expenditures for scholarships made by the state under the "State Grants Program" in accordance with provisions in General Appropriation Act in the Commission on Higher Education Section.   |
| 5100040000                          | SCLRSHPs-SOUTHERN REG EDU BD CONTR PROG | To classify the expenditures made by the Commission on Higher Education to the Southern Regional Education Board for the Contract for Services program.  |
| 5100050000                          | STUDENT LOANS - STO USE ONLY            | FOR STO USE ONLY. To classify expenditures for student loan programs, including loans authorized by the Educational Improvement Act of 1984. Student loan repayments made on behalf of an employee under Proviso 117.65 (GP: Healthcare Employee Recruitment and Retention) are fully taxable to the employee <b>and must be paid through the State payroll system</b> . These payments will be made out of payroll G/L 5010960000 - STUDENT LOAN REPAYMENT - REPORTABLE.  |
| 5100060000                          | SCHOLARSHIPS-R C BYRD HONORS            | To classify expenditures made by the Department of Education to high school seniors who are awarded funds under the Robert C. Byrd Honors Scholarship Program.   |
| 5100070000                          | SURETY BOND PAYMENTS                    | To classify expenditures for Surety Bond related transactions.   |
| <b>511XXXXXXX</b>                   | <b><u>CASE SERVICES</u></b>             | To include all expenditures on behalf of the State where such assistance is maintained on each case or where direct public assistance payments are made to individuals based on a legal formula for special determination.   |
| 5110010000                          | CLIENT PAYMENTS                         | <b>5110010000 - 5110499999:</b> Expenditures for direct public assistance payments that are made to or on behalf of clients based on a legal formula for special determination or reimbursement for expenses incurred by a client. Included are maintenance expenditures for agency clients in evaluation or rehabilitation status and payments for foster care family support and utilities assistance (UAP). Expenditures from client accounts held in trust and reimbursement of legal fees paid by the client shall be included in this G/L account. |
| 5110010001                          | PUBLIC ASSISTANCE PAYMENTS AND FOOD     |  |
| 5110010002                          | ClientServiceAssesementClientPay        |  |
| 5110010003                          | ClientServicesOtherTrainingClientPay    |  |
| 5110010004                          | ClientServicesMaintenanceClientPay      |  |
| 5110010005                          | ClientServicesTransportationClientPay   |  |
| 5110010006                          | ClientServicesPostEmploymentClientPay   |  |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS |
| 5110010007                          | CLIENT SERVICES DI APPLICANT TRAVEL CLT  |                        |
| 5110010008                          | CLIENT SERVICES SSI APPLICANT TRAVEL CLT |                        |
| 5110010009                          | CLIENT SERVICES DISSI APPLICANT TRAV CLT |                        |
| 5110010010                          | CLIENT SERVICES MAO APPLICANT TRAVEL CLT |                        |
| 5110010011                          | CASE SERVICES - CHILD SUPPORT PMTS       |                        |
| 5110010012                          | CASE SERVICES - INMATE MEALS             |                        |
| 5110010013                          | CASE SERVICES - INMATE PROPERTY REIM     |                        |
| 5110010014                          | CASE SERVICES - OTHER AMBULATORY EXP     |                        |
| 5110010015                          | CLIENT PMT UNEMPLOYED PARENTS            |                        |
| 5110010016                          | CLIENT PMT GAP PMT CLIENTS               |                        |
| 5110010017                          | CLIENT PMT RESPITE CARE                  |                        |
| 5110010018                          | CLIENT PMT TRANSPORTATION                |                        |
| 5110010019                          | CLIENT PMT COMPONENT REL                 |                        |
| 5110010020                          | CLIENT PMT EDUCATION                     |                        |
| 5110010021                          | CLIENT PMT WORK EXP                      |                        |
| 5110010022                          | CLIENT PMT FAMILY CAP                    |                        |
| 5110010023                          | CLIENT PMT FAM RELOCATION                |                        |
| 5110010024                          | CLIENT PMT CHILD CARE                    |                        |
| 5110010025                          | CLIENT PMT EMPLOYMENT REL                |                        |
| 5110010026                          | CLIENT PMT RENT/UTIL                     |                        |
| 5110010027                          | CLIENT PMT ADULT DAY CARE                |                        |
| 5110010028                          | CLIENT PMT SUPPORT SERVICES              |                        |
| 5110010029                          | CLIENT PMT TRAINING                      |                        |
| 5110010030                          | CLIENT PMT ON THE JOB TRAINING           |                        |
| 5110010031                          | IND LIVING DAILY LIVING SKILLS           |                        |
| 5110010032                          | IND LIVING ADULT EDUCATION               |                        |
| 5110010033                          | IND LIVING EDUCATION SUPPORT             |                        |
| 5110010034                          | IND LIVING SENIOR EXPENSES               |                        |
| 5110010035                          | IND LIVING PRE COLLEGE EXPENSES          |                        |
| 5110010036                          | IND LIVING SPECIAL RECOGNITION           |                        |
| 5110010037                          | IND LIVING TRANSPORTATION                |                        |
| 5110010038                          | IND LIVING EMPLOYMENT SERVICES           |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5110010039                          | IND LIVING EMANCIPATION EXPENSES                   |   |
| 5110499999                          | CASE SERVICES (STATISTICAL VR ONLY)                |   |
| 5110510000                          | PROSTHETIC APPLIANCES                              | <b>5110510000 - 5110510002:</b> To classify the cost of prosthetic appliances purchased on behalf of and for the use of an individual. To include necessary supplies for repair.<br>Examples: Hearing aids, eyeglasses, contact lenses, artificial replacement of missing parts.  |
| 5110510001                          | PROSTHETIC APPLIANCES - DENTAL                     |   |
| 5110510002                          | PROSTHETIC APPLIANCES - ORTHOPEDIC                 |   |
| 5111010000                          | MED SERVICES - TAXABLE                             | <b>5111010000 - 5111010101:</b> Expenditures shall include all services for health care provided by individuals. Included are physicians and physicians corporations, dentists, nurses, speech pathologists, physical therapists, psychiatrists, and psychologists. Also included are home health care specialists and medical records. |
| 5111010001                          | MEDICAL SERVICES-IND PROFESSIONAL MEDICAL EXAM     |   |
| 5111010002                          | MEDICAL SERVICES-IND PROFESSIONAL CONSULTATION     |   |
| 5111010003                          | MEDICAL SERVICES-IND PROFESSIONAL PSYCHIATRY       |   |
| 5111010004                          | MEDICAL SERVICES-IND PROFESSIONAL EYE EXAM         |   |
| 5111010005                          | MEDICAL SERVICES-IND PROFESSIONAL MEDICAL REPORTS  |   |
| 5111010006                          | MEDICAL SERVICES-IND PROFESSIONAL FITTING FEE GLAS |   |
| 5111010007                          | MEDICAL SERVICES-IND PROFESSIONAL ENT              |   |
| 5111010008                          | MEDICAL SERVICES-IND PROFESSIONAL CARDIOLOGY       |   |
| 5111010009                          | MEDICAL SERVICES-IND PROFESSIONAL ANESTHESIA       |   |
| 5111010010                          | MEDICAL SERVICES-IND PROFESSIONAL DIAG RADIOLOGY   |   |
| 5111010011                          | MEDICAL SERVICES-IND PROFESSIONAL DIAG ULTRASOUND  |   |
| 5111010012                          | MEDICAL SERVICES-IND PROFESSIONAL PATHOLOGY/LAB    |   |
| 5111010013                          | MEDICAL SERVICES-IND PROFESSIONAL AGENCY CLINIC    |   |
| 5111010014                          | MEDICAL SERVICES-IND PROFESSIONAL SURGERY          |   |
| 5111010015                          | MD SRV-IND OFFICE MEDICAL SERVICES                 |   |
| 5111010016                          | MD SRV-IND HOME MEDICAL SERVICES                   |   |
| 5111010017                          | MD SRV-IND CONSULTATIONS                           |   |
| 5111010018                          | MD SRV-IND IMMUNIZATION INJECTIONS                 |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS |
| 5111010019                          | MD SRV-IND INFANT CHILD AND ADOL CARE    |                        |
| 5111010020                          | MD SRV-IND PSYCHIATRY                    |                        |
| 5111010021                          | MD SRV-IND PHYSICAL OCCUPATIONAL THER    |                        |
| 5111010022                          | MD SRV-IND GASTROENTEROLOGY              |                        |
| 5111010023                          | MD SRV-IND OPHTHALMOLOGY                 |                        |
| 5111010024                          | MD SRV-IND SPEC OTORHINOLARYNGOLOGIC SVC |                        |
| 5111010025                          | MD SRV-IND CARDIOVASCULAR SERVICES       |                        |
| 5111010026                          | MD SRV-IND PULMONARY SERVICES            |                        |
| 5111010027                          | MD SRV-IND REMOVAL NORPLANT BIRTH CONT   |                        |
| 5111010028                          | MD SRV-IND NEUROLOGY NEUROMUSCULAR PROC  |                        |
| 5111010029                          | MD SRV-IND NORPLANT PROCD BIRTH CONTROL  |                        |
| 5111010030                          | MD SRV-IND SPECIAL SERVICES AND REPORTS  |                        |
| 5111010031                          | MD SRV-IND ANESTHESIA SERVICES           |                        |
| 5111010032                          | MD SRV-IND INTEGUMENTARY SYSTEM          |                        |
| 5111010033                          | MD SRV-IND MUSCULOSKELETAL SYSTEM        |                        |
| 5111010034                          | MD SRV-IND RESPIRATORY SYSTEM            |                        |
| 5111010035                          | MD SRV-IND CARDIOVASCULAR SYSTEM         |                        |
| 5111010036                          | MD SRV-IND HEMIC AND LYMPHATIC SYSTEM    |                        |
| 5111010037                          | MD SRV-IND MEDIASTINUM AND DIAPHRAGM     |                        |
| 5111010038                          | MD SRV-IND DIGESTIVE SYSTEM              |                        |
| 5111010039                          | MD SRV-IND URINARY SYSTEM                |                        |
| 5111010040                          | MD SRV-IND GENITAL SYSTEM                |                        |
| 5111010041                          | MD SRV-IND MATERNITY CARE AND DELIVERY   |                        |
| 5111010042                          | MD SRV-IND ENDOCRINE SYSTEM              |                        |
| 5111010043                          | MD SRV-IND NERVOUS SYSTEM                |                        |
| 5111010044                          | MD SRV-IND EYE AND OCULAR ADNEXA         |                        |
| 5111010045                          | MD SRV-IND AUDITORY SYSTEM               |                        |
| 5111010046                          | MD SRV-IND DIAGNOSTIC RADIOLOGY          |                        |
| 5111010047                          | MD SRV-IND RADIOTHERAPY                  |                        |
| 5111010048                          | MD SRV-IND DIAGNOSTIC ULTRASOUND         |                        |
| 5111010049                          | MD SRV-IND NUCLEAR MEDICINE              |                        |
| 5111010050                          | MD SRV-IND PATHOLOGY LAB INDIV           |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS |
| 5111010051                          | MD SRV-IND DENTAL PROCEDURES             |                        |
| 5111010052                          | MD SRV-IND AGENCY CLINICS PROF           |                        |
| 5111010053                          | MD SRV-IND THERAPEUTIC AND INJECTIONS    |                        |
| 5111010054                          | MD SRV-IND HOSPITAL MED SERV INDIV PROV  |                        |
| 5111010055                          | MD SRV-IND EMERGENCY DEPT SERVICES PROV  |                        |
| 5111010056                          | MD SRV-IND ClientSrvsAssessment          |                        |
| 5111010057                          | MD SRV-IND ClientSrvsD-T                 |                        |
| 5111010058                          | MD SERV-IND REFUND OF EXPENDITURES       |                        |
| 5111010059                          | MD SERV-TAX REF EXP MCAID RECOUP 19      |                        |
| 5111010060                          | MD SERV-TAX REF EXP MCAID RECOUP 10      |                        |
| 5111010061                          | MD SERV-TAX REF EXP MCAID RECOUP 30      |                        |
| 5111010062                          | ClientServicesPersonalAssistanceAllOther |                        |
| 5111010063                          | CleintServiceAssesementIndividualProf    |                        |
| 5111010064                          | ClientServicesDiagn/TreatmentIndProf     |                        |
| 5111010065                          | ClientServicesAllOtherIndividualProf     |                        |
| 5111010066                          | ClientServicesPostEmploymentIndProf      |                        |
| 5111010067                          | ClientServicesRehabTechnologyIndProf     |                        |
| 5111010068                          | MD SRV-IND DIConsExam                    |                        |
| 5111010069                          | MD SRV-IND DIHRConsExam                  |                        |
| 5111010070                          | MD SRV-IND DIDHConsExam                  |                        |
| 5111010071                          | MD SRV-IND SSIConsExam                   |                        |
| 5111010072                          | MD SRV-IND SSIHRConExam                  |                        |
| 5111010073                          | MD SRV-IND SSIDHConsExam                 |                        |
| 5111010074                          | MD SRV-IND DI-SSIConsExam                |                        |
| 5111010075                          | MD SRV-IND DI-SSIHRConsExam              |                        |
| 5111010076                          | MD SRV-IND DI-SSIDHConsExam              |                        |
| 5111010077                          | MD SRV-IND DIMedRecord                   |                        |
| 5111010078                          | MD SRV-IND DIHRMedRecord                 |                        |
| 5111010079                          | MD SRV-IND DIDHMedRecord                 |                        |
| 5111010080                          | MD SRV-IND SSIMedRecord                  |                        |
| 5111010081                          | MD SRV-IND SSIHRMedRecord                |                        |
| 5111010082                          | MD SRV-IND SSIDHMedRecord                |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5111010083                          | MD SRV-IND DI-SSIMedRecord               |  |
| 5111010084                          | MD SRV-IND DI-SSIHMedRecord              |  |
| 5111010085                          | MD SRV-IND DI-SSIDHMedRecord             |  |
| 5111010086                          | MD SERV - OFFICE MEDICAL SERVICES        |  |
| 5111010087                          | MD SERV DIALYSIS                         |  |
| 5111010088                          | MD SERV - ENT                            |  |
| 5111010089                          | MD SRV-IND RSConsExam                    |  |
| 5111010090                          | MD SRV-IND RSMedRecord                   |  |
| 5111010091                          | MD SRV-IND MAOConsExam                   |  |
| 5111010092                          | MD SRV-IND MAOMedRecord                  |  |
| 5111010093                          | MD SERV ALLERGY AND IMMUNOLOGY           |  |
| 5111010094                          | MD SERV - DERMATOLOGY                    |  |
| 5111010095                          | MD SERV - PHYSICAL MEDICINE              |  |
| 5111010096                          | MD SERV - GENERAL/TRAUMA SURGERY         |  |
| 5111010097                          | MD SERV - UROLOGY                        |  |
| 5111010098                          | MD SERV ONCOLOGY                         |  |
| 5111010099                          | MD SERV OTHER                            |  |
| 5111010100                          | MD SERV ORTHOPEDICS                      |  |
| 5111010101                          | REFUNDS - MEDICAL CANCELLATIONS          |  |
| 5111020000                          | MED SERVICES - NON TAXABLE               | <b>5111020000 - 5111020046:</b> Expenditures shall include all direct care services rendered by institutions to agency clients. Included are hospitals, long-term care facilities and reimbursements to providers for deductible and co-insurance amounts for medical services rendered to clients jointly eligible for Medicare and Medicaid (not to include physicians). |
| 5111020001                          | INPATIENT INSTITUTIONAL SERVICES         |  |
| 5111020002                          | OUTPATIENT INSTITUTIONAL SERVICES        |  |
| 5111020003                          | PREDELIVERY MATERNITY                    |  |
| 5111020004                          | INFANT INPATIENT                         |  |
| 5111020005                          | AGENCY CLINICS MEDICAL INSTITUTIONS      |  |
| 5111020006                          | PATHOLOGY AND LABORATORY HOSPITAL VENDOR |  |
| 5111020007                          | PHYSICAL AND OCCUPATIONAL THERAPY HOSP   |  |
| 5111020008                          | DIAGNOSTIC ULTRASOUND HOSPITALS          |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS |
| 5111020009                          | PATHOLOGY AND LABORATORY HOSPITALS       |                        |
| 5111020010                          | PATHOLOGY AND LABORATORY INTERNAL SERV   |                        |
| 5111020011                          | MD SRV INST REFUND OF EXPENDITURES       |                        |
| 5111020012                          | MD SRV NONTAX REF EXP MCAID RECOUP 19    |                        |
| 5111020013                          | MD SRV NONTAX REF EXP MCAID RECOUP 10    |                        |
| 5111020014                          | MD SRV NONTAX REF EXP MCAID RECOUP 30    |                        |
| 5111020015                          | CleintServiceAssesementInstitution       |                        |
| 5111020016                          | ClientServicesDiagn/TreatmentInstitution |                        |
| 5111020017                          | ClientServicesAllOtherInstitution        |                        |
| 5111020018                          | ClientServicesPostEmploymentInstitution  |                        |
| 5111020019                          | ClientServicesRehabTechnologyInstitution |                        |
| 5111020020                          | MD SRV-IND DIConsExamHOS                 |                        |
| 5111020021                          | MD SRV-IND DIHRConsExamHOS               |                        |
| 5111020022                          | MD SRV-IND DIDHConsExamHOS               |                        |
| 5111020023                          | MD SRV-IND SSIConsExamHOS                |                        |
| 5111020024                          | MD SRV-IND SSIHRConExamHOS               |                        |
| 5111020025                          | MD SRV-IND SSIDHConsExamHOS              |                        |
| 5111020026                          | MD SRV-IND DI-SSIConsExamHOS             |                        |
| 5111020027                          | MD SRV-IND DI-SSIHRConsExamHOS           |                        |
| 5111020028                          | MD SRV-IND DI-SSIDHConsExamHOS           |                        |
| 5111020029                          | MD SRV-IND DIMedRecordHOS                |                        |
| 5111020030                          | MD SRV-IND DIHRMedRecordHOS              |                        |
| 5111020031                          | MD SRV-IND DIDHMedRecordHOS              |                        |
| 5111020032                          | MD SRV-IND SSIMedRecordHOS               |                        |
| 5111020033                          | MD SRV-IND SSIHRMedRecordHOS             |                        |
| 5111020034                          | MD SRV-IND SSIDHMedRecordHOS             |                        |
| 5111020035                          | MD SRV-IND DI-SSIMedRecordHOS            |                        |
| 5111020036                          | MD SRV-IND DI-SSIHRMedRecordHOS          |                        |
| 5111020037                          | MD SRV-IND DI-SSIDHMedRecordHOS          |                        |
| 5111020038                          | MD SRV-IND RSConsExamHOS                 |                        |
| 5111020039                          | MD SRV-IND RSMedRecordHOS                |                        |
| 5111020040                          | MD SRV-IND MAOConsExamHOS                |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS  |
| 5111020041                          | MD SRV-IND MAOMedRecordHOS                        |   |
| 5111020042                          | MD SRV-IND HOSPITAL MEDICAL SVCS                  |   |
| 5111020043                          | MD SRV-IND OUTPT & EMERGENCY SVCS                 |   |
| 5111020044                          | MD SRV-IND INPT HOSPITALIZATION                   |   |
| 5111020045                          | MD SRV-IND LAB SVCS                               |   |
| 5111020046                          | MD SRV-REFUNDS MEDICAL CANCELLATIONS              |   |
| 5111030000                          | DUI CHEMICAL TEST                                 | Expenditures incurred by individuals and institutions in administering a chemical test to determine the alcoholic content or drugs or a combination of them in the systems of persons arrested for DUI. Section 56-5-2950, 1976 Code of Laws. |
| 5112010000                          | LEGAL FEES  | <b>5112010000 - 5112010003:</b> Expenditures for court appointed private attorneys and guardians ad litem relating to judicial commitment.  |
| 5112010001                          | GUARDIAN AT LITEM                                 |   |
| 5112010003                          | ADOPTION INCENTIVES                               |   |
| 5112510000                          | HOUSING ASSISTANCE                                | <b>5112510000 - 5112710000:</b> To record housing assistance payments made to a landlord on behalf of eligible tenants as well as housing assistance payments paid directly to tenants for rent.  |
| 5112510001                          | PORTABLE HAP PAYMENTS RECEIVED                    |   |
| 5112510002                          | RENTAL ASSISTANCE PAYMENTS-TENANTS-NON-REPORTABLE | To record rental payments made directly to tenants for the SC STAY PLUS program. Not reportable for 1099 reporting.   |
| 5112610000                          | HUD - FAMILY SELF-SUFFICIENCY                     |   |
| 5112710000                          | HUD - MORTGAGE ASSISTANCE PAYMENTS & GRANTS       | To record pass-through mortgage payments for the SC Stay program.   |
| 5112810000                          | HUD-EHV-SVC FEE-HOUSING SEARCH ASSISTANCE EXPENSE | To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for housing search assistance.   |
| 5112810001                          | HUD-EHV-SERVICE FEE - SECURITY/UTILITY DEPOSIT    | To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for security and utility deposits, and rental application fees.  |
| 5112810002                          | HUD-EHV-SERVICE FEE - OWNER INCENTIVES            | To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for owner incentives.  |
| 5112810003                          | HUD-EHV-SERVICE FEE - OTHER ELIGIBLE EXPENSES     | To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for other eligible expenses.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5113010000                          | CASE SVCS OTHER-INDIVID PROVIDERS                  | <b>5113010000 - 5113010070:</b> Expenditures for non-medical or miscellaneous services provided on behalf of agency clients. Examples included are interpreters, readers, childcare providers, adult protective services, transportation, and ambulatory services. |
| 5113010001                          | CASE SERVICES-AMBULANCE                            |  |
| 5113010002                          | ALT PLACEMENT-CHILDREN                             |  |
| 5113010003                          | ALT PLACEMENT-SPECIAL CHILDREN/NEW HOPE            |  |
| 5113010004                          | ALT PLACEMENT-ADULTS AGED OUT                      |  |
| 5113010005                          | ALT PLACEMENT-ADULTS RFP PLACEMENTS                |  |
| 5113010006                          | ALT PLACEMENT-WRAP SERVICES PLACEMENT              |  |
| 5113010007                          | ALT PLACEMENT-SPECIAL DMH PLACEMENTS               |  |
| 5113010008                          | CASE SERVICES OTHER-INDIVIDUAL PRO INTERPRETERS    |  |
| 5113010009                          | CASE SERVICES OTHER-INDIVIDUAL PRO READER SERVICES |  |
| 5113010010                          | CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CAR INDIV |  |
| 5113010011                          | CASE SERVICES OTHER-INDIVIDUAL PRO TRANSPORTATION  |  |
| 5113010012                          | CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CARE      |  |
| 5113010013                          | CASE SERVICES OTHER-INDIVIDUAL PRO COLLEGE/UNIVERS |  |
| 5113010014                          | CASE SERVICES OTHER-INDIVIDUAL PRO OJT             |  |
| 5113010015                          | CASE SERVICES OTHER-INDIVIDUAL PRO VOCATIONAL SCHO |  |
| 5113010016                          | CLIENT SERVICES POST TRAIN                         |  |
| 5113010017                          | CLIENT SERVICES VOCATIONAL TRAIN                   |  |
| 5113010018                          | CLIENT SERVICES OTHER TRAINING                     |  |
| 5113010019                          | CLIENT SERVICES AUG SKILL                          |  |
| 5113010020                          | CLIENT SERVICES MAINT                              |  |
| 5113010021                          | CLIENT SERVICES TRANSPORTATION                     |  |
| 5113010022                          | CLIENT SERVICES PA SERVICES                        |  |
| 5113010023                          | CLIENT SERVICES ALL OTHER                          |  |
| 5113010024                          | CLIENT SERVICES POST EMPLOYMENT                    |  |
| 5113010025                          | CLIENT SERVICES REHABILITATION TECH                |  |
| 5113010026                          | CLIENT SERVICES DI APPLICANT TRAVEL                |  |
| 5113010027                          | CLIENT SERVICES SSI APPLICANT TRAVEL               |  |
| 5113010028                          | CLIENT SERVICES DISSI APPLICANT TRAVEL             |  |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS |
| 5113010029                          | CLIENT SERVICES MAO APPLICANT TRAVEL     |                        |
| 5113010030                          | ALT PLACEMENT-CRIMINAL OFFENDERS         |                        |
| 5113010031                          | ClientServicesPersonalAssistanceNonMed   |                        |
| 5113010032                          | CleintServiceAssesementNonMedical/OthSrv |                        |
| 5113010033                          | ClientServicesDiagn/TreatNonMed/OthSrv   |                        |
| 5113010034                          | ClientServicesOtherTrainingNonMedical    |                        |
| 5113010035                          | ClientServicesMaintenanceNonMedical      |                        |
| 5113010036                          | ClientServicesTransportationNonMedical   |                        |
| 5113010037                          | ClientServicesAllOtherNonMed/OthServices |                        |
| 5113010038                          | ClientServicesPostEmployNonMed/OthSrv    |                        |
| 5113010039                          | ClientServicesRehabTechNonMed/OthSrv     |                        |
| 5113010040                          | MD SRV-IND DIMedRecordCS                 |                        |
| 5113010041                          | MD SRV-IND DIHRMedRecordCS               |                        |
| 5113010042                          | MD SRV-IND DIDHMedRecordCS               |                        |
| 5113010043                          | MD SRV-IND SSIMedRecordCS                |                        |
| 5113010044                          | MD SRV-IND SSIHRMedRecordCS              |                        |
| 5113010045                          | MD SRV-IND SSIDHMedRecordCS              |                        |
| 5113010046                          | MD SRV-IND DI-SSIMedRecordCS             |                        |
| 5113010047                          | MD SRV-IND DI-SSIHRMedRecordCS           |                        |
| 5113010048                          | MD SRV-IND DI-SSIDHMedRecordCS           |                        |
| 5113010049                          | MD SRV-IND RSMedRecordCS                 |                        |
| 5113010050                          | MD SRV-IND MAOMedRecordCS                |                        |
| 5113010051                          | CS SRV OTHER INMATE MEDICAL TRANS        |                        |
| 5113010052                          | CS SRV OTHER TRANS EXTRADICTIONS         |                        |
| 5113010053                          | CS CRV OTHER PRESCRIPTIONS               |                        |
| 5113010054                          | CS SRV OTHER ORTHOPEDIC SUPP             |                        |
| 5113010055                          | CS SRV OTHER EYEGLASSES                  |                        |
| 5113010056                          | CS SRV OTHER INMATE BUS TICKETS          |                        |
| 5113010057                          | CASE SERVICES OTHER - FUNERAL EXPENSES   |                        |
| 5113010058                          | CS SRV OTH AUTOPSY                       |                        |
| 5113010059                          | CS SRV OTH COMPONENT RELATED             |                        |
| 5113010060                          | CS SRV OTH EDUCATION CLIENT              |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                      | DEFINITION OF ACCOUNTS   |
| 5113010061                          | CS SRV OTH WORKK EXPERIENCE CLIENTS           |  |
| 5113010062                          | CS SRV OTH FAMILY CAP CLIENTS                 |  |
| 5113010063                          | CS SRV OTH FAMILY RELOCATION                  |  |
| 5113010064                          | CS SRV OTH CHILD CARE                         |  |
| 5113010065                          | CS SRV OTH EMPLOYMENT RELATED                 |  |
| 5113010066                          | CS SRV OTH RENT/UTIL                          |  |
| 5113010067                          | CS SRV OTH ADULT DAY CARE                     |  |
| 5113010068                          | CS SRV OTH SUPPORT SERVICES                   |  |
| 5113010069                          | CS SRV OTH TRAINING                           |  |
| 5113010070                          | CS SRV OTH ON THE JOB TRAINING                |  |
| 5113020000                          | CASE SERVICES OTHER-CORPORATE PROVIDERS       | <b>5113020000 - 5113020032:</b> Expenditures for food, medical supplies, and ambulatory or other equipment for agency clients. |
| 5113020001                          | CASE SERVICES OTHER-CORP PROV CLIENT EQUIP    |  |
| 5113020002                          | CASE SERVICES OTHER-CORP PROV FOOD SERVICES   |  |
| 5113020003                          | CASE SERVICES OTHER-CORP PROV SUPPLIES        |  |
| 5113020004                          | CASE SERVICES OTHER-CORP PROV LOW VISION AIDS |  |
| 5113020005                          | CASE SERVICES OTHER-CORP PROV MEDICAL         |  |
| 5113020006                          | PROSTHETIC APPLIANCES                         |  |
| 5113020007                          | EQUIPMENT RENTED                              |  |
| 5113020008                          | DURABLE MEDICAL SUPPLIES                      |  |
| 5113020009                          | BIRTH CONTROL PILLS                           |  |
| 5113020010                          | BIRTH CONTROL CONDOMS                         |  |
| 5113020011                          | BIRTH CONTROL DEPO PREVARA                    |  |
| 5113020012                          | BIRTH CONTROL OTHER                           |  |
| 5113020013                          | RABIES VACCINE                                |  |
| 5113020014                          | HUMAN RABIES IMMUNE GLOBULIN                  |  |
| 5113020015                          | CleintServiceAssesementSupplies/Equip         |  |
| 5113020016                          | ClientServices Diagn/TreatSupplies/Equip      |  |
| 5113020017                          | ClientServicesAllOtherSupplies/Equip          |  |
| 5113020018                          | ClientServicesPostEmploymentSupplies/Eq       |  |
| 5113020019                          | ClientServicesRehabTechnologySupplies/Eq      |  |
| 5113020020                          | ClientServicesOtherTrainSupplies/Eq           |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5113020021                          | ClientServicesPostTrainSupplies/Eq       |  |
| 5113020022                          | ClientServicesVocTrainSupplies/Eq        |  |
| 5113020023                          | ClientServicesMaintSupplies/Eq           |  |
| 5113020024                          | CASE SERVICES SUPPLIES OPER (MEALS)      |  |
| 5113020025                          | CASE SERVICES SUPP CASH IN LIEU OF MEALS |  |
| 5113020026                          | CASE SERVICES SUPPLIES ADV OPERATIONAL   |  |
| 5113020027                          | CASE SERVICES SUPPLIES RECOUPMENT OPER   |  |
| 5113020028                          | CASE SERVICES SUPPLIES ADMINISTRATIVE    |  |
| 5113020029                          | CASE SERVICES SUPPLIES ADMIN ADVANCES    |  |
| 5113020030                          | CASE SERVICES SUPPLIESADMIN RECOUPMENT   |  |
| 5113020031                          | CASE SERVIES SUPPLIES EXPANSION/START UP |  |
| 5113020032                          | SUMMER FEEDING-DHEC INSPECTIONS          |  |
| <b>513XXXXXX</b>                    | <b>EMPLOYER CONTRIBUTIONS</b>            | This classification should include all earnings made by a State department or institution on behalf of employees with respect to the employer's portion of social security and retirement.   |
| 5130000101                          | HR - RETIREMENT-SRS                      | <b>5130000101 - 5130010001:</b> To specifically classify the disbursement of that portion of State Retirement contributed by the State employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment. |
| 5130010000                          | RETIREMENT-SRS                           |  |
| 5130010001                          | RETIREMENT-SRS - FURLOUGH                |  |
| 5130030000                          | RETIREMENT-POLICE OFFICERS               | To specifically classify the disbursement of that portion of retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.   |
| 5130050000                          | RETIREMENT-GARS                          | To specifically classify the disbursement of that portion of General Assembly retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.                            |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS   |
| 5130060000                          | RETIREMENT-JUDIC SOLIC                  | To specifically classify the disbursement of that portion of State Retirement contributed by the employer for justices, judges and solicitors. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment. |
| 5130070000                          | HEALTH INSURANCE-EMPLOYER CONTRIBUTIONS | To classify the disbursement of health insurance contributions of the employer. This G/L account is not to be confused with Pre-Retirement Death Benefit.  |
| 5130080000                          | RETIREMENT-ORP                          | <b>5130080000 - 5130080001:</b> To specifically classify the disbursement of that portion of retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.           |
| 5130080001                          | RETIREMENT-ORP - FURLOUGH               |  |
| 5130090000                          | RETIREMENT-MIL NON-MIL SER              | To specifically classify the disbursement of that portion of State retirement contributed by the State to buy military and non member service into the Retirement System.  |
| 5130110000                          | RETIREMENT-SUPPL EMP                    | To include amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired State, County, Municipal, or Other Political Sub division employees.  |
| 5130120000                          | RETIRE SUPPLEMENT-PSE                   | To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired public school employees.  |
| 5130130000                          | RETIRE SUPPLEMENT-POLICE OFF            | To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements retired police officers of the State, County, Municipalities, and Other Political Subdivisions of the State.   |
| 5130210000                          | PENS RETIRE GUARDSMN                    | To classify the disbursement of pensions to retired national guardsmen.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                    | DEFINITION OF ACCOUNTS   |
| 5130220000                          | PENSIONS - NONEMPLOYER CONTRIBUTION         | To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: the 1% employer contribution checks agencies received in FY2018 – FY2020 to offset the increase in employer contribution rate. These funds are appropriated by the General Assembly (i.e. state government) directly to PEBA (i.e. non-employer entity). Because state government – a non-employer entity within the meaning of GASB 68, is not legally required under <b>permanent</b> state law to contribute a statutorily-defined portion of an employer's required additional contribution to the pension plan, these refunds are accounted for as a "non-employer contribution". <b>This expenditure G/L will have a credit balance.</b> |
| 5130310000                          | SOCIAL SECURITY-ST EMP                      | To specifically classify the disbursement of that portion of social security contributed by the employer.  |
| 5130400000                          | WORKERS COMP INSURANCE                      | To classify the disbursement of Workers' Compensation contributions of the employer.   |
| 5130500000                          | UNEMP COMP INSURANCE                        | To classify the disbursement of unemployment insurance contributions of the employer.  |
| 5130600000                          | OTHER POST-EMPLOYMENT BENEFITS TRUST FD PMT | To specifically classify the disbursement of that portion of state retirement contributed by the employer towards the cost of providing health and dental insurance for retirees.  |
| 5130610000                          | HEALTH INS-ST EMP                           | To classify the disbursement of health insurance contributions of the employer. This G/L account is not to be confused with Pre-Retirement Death Benefit.  |
| 5130670000                          | DENTAL INS-STATE EMPLOYEES                  | To classify the disbursement of dental insurance contributions of the employer.  |
| 5130710000                          | PRE-RET DEATH BENEFIT-ST EMP                | <b>5130710000 - 5130710001:</b> Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Documents must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.   |
| 5130710001                          | PRE-RET DEATH BENEFIT-ST EMP FURLOUGH       |  |
| 5130730000                          | PRE-RET DEATH BENEFIT-POL OFF               | Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5130750000                          | ACCIDENTIAL DEATH BENEFIT-POL OFF                  | Accidental Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.   |
| 5130780000                          | PRE-RET DEATH BENEFIT-ORP                          | <b>5130780000 - 5130780001:</b> Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.   |
| 5130780001                          | PRE-RET DEATH BENEFIT-ORP FURLOUGH                 |   |
| 5130950000                          | DISB-TRUST FDS-RETIREMENT                          | State Agent only. To disburse payments for FICA to U.S. Treasurer and disbursement of Retirement Funds.   |
| 5130980000                          | HEALTH INSURANCE PREMIUM SAVINGS                   | To account for the remittance of the August, 2008 billing of health insurance program employer contributions premiums from state agencies to the State Treasurer's Office as required by Proviso 80C.5 of the Fiscal Year 2008-09 Appropriation Act.  |
| 5130990000                          | OTHER EMPLOYER CONTRIBUTIONS                       | To be used by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for employer contributions related to federal grants and by the Adjutant General to draw down appropriations to maintain the National Guard Pension System.  |
| 5130990001                          | OTHER EMP CON - TECH BOARD PASS THRU FOR TECH COLL | This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other employer contributions to the Technical Colleges.   |
| 513ACCR001                          | FRINGE BENEFITS NOT FM RELEVANT                    | To record miscellaneous employee contributions that are not tied to a specific period.  |
| <b><u>514XXXXXXX</u></b>            | <b><u>CLAIMS AND AWARDS</u></b>                    | To include all payments of claims and awards where the payments are to cover a loss on the part of a claimant.  |
| 5140010000                          | INDEMNITY CLAIMS & AWARDS                          | <b>5140010000 - 5140010206:</b> To include all payments of claims or awards where the payments are to cover a loss on the part of the payee. This will include all payments for Workers' Compensation, unemployment benefits and insurance made directly to claimants and payments made for non-reportable services on behalf of claimants. |
| 5140010001                          | SEXUAL ASSAULT FD-SUPPL PAY                        |   |
| 5140010002                          | ANNUITY PURCHASE                                   |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                    | DEFINITION OF ACCOUNTS  |
| 5140010003                          | INDEMNITY CLAIMS AND AWARDS - MEDICAL       |   |
| 5140010004                          | DAMAGE CLAIMS - TORT                        |   |
| 5140010005                          | DAMAGE CLAIMS - OTHER                       |   |
| 5140010010                          | MEDICAL COST                                |   |
| 5140010011                          | DENTAL COST                                 |   |
| 5140010012                          | COUNSELING SERVICES                         |   |
| 5140010013                          | MEDICATION MANAGEMENT                       |   |
| 5140010014                          | FUNERAL COST                                |   |
| 5140010015                          | LOST WAGES                                  |   |
| 5140010016                          | SAP ACUTE SEXUAL ASSAULT PROTOCOL           |   |
| 5140010017                          | SCP CHILD CHRONIC SEXUAL ASSAULT PROTOCOL   |   |
| 5140010018                          | ANO ADULT SEXUAL ASSAULT NO REPORTING       |   |
| 5140010019                          | FIP CHILD FORENSIC INTERVIEW SEXUAL ASSAULT |   |
| 5140010020                          | CAP CHILD ASSAULT PROTOCOL                  |   |
| 5140010021                          | MILEAGE - MEDICAL CLAIMS                    |   |
| 5140010022                          | LOSS OF SUPPORT                             | Record crime victim compensation expenditures directly related to loss of support claims.         |
| 5140010023                          | DIAGNOSED MANIFESTATION                     | Record crime victim compensation expenditures directly related to diagnosed manifestation claims. |
| 5140010024                          | HIV NPEP                                    | Record crime victim compensation expenditures directly related to HIV nPEP claims.                |
| 5140010100                          | TORT SALVAGE RECOVERY                       |   |
| 5140010101                          | PROP FIRE AND EC SALVAGE RECOVERY           |   |
| 5140010102                          | DATA PROCESS SALVAGE RECOVERY               |   |
| 5140010103                          | AUTO COLLISION SALVAGE RECOVERY             |   |
| 5140010104                          | AUTO COMPREH SALVAGE RECOVERY               |   |
| 5140010105                          | INLAND MARINE SALVAGE RECOVERY              |   |
| 5140010200                          | TORT SUBROGATION RECOVERY                   |   |
| 5140010201                          | SCHOOL BUS SUBROGATION RECOVERY             |   |
| 5140010202                          | PROP FIRE AND EC SUBROGATION RECOVERY       |   |
| 5140010203                          | DATA PROCESS SUBROGATION RECOVERY           |   |
| 5140010204                          | AUTO COLLISION SUBROGATION RECOVERY         |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS  |
| 5140010205                          | AUTO COMPREH SUBROGATION RECOVERY                  |   |
| 5140010206                          | INLAND MARINE SUBROGATION RECOVERY                 |   |
| 5140020000                          | INDEMNITY CLAIM & AWARD-MED SVCS-REPORT            | Expenditures for all services for health care provided by individuals in connection with indemnity claims. Included are physicians and physicians' corporations, dentists, nurses, and physical therapists. |
| 5140030000                          | INDEMNITY CLAIM & AWARD-NMED SVC-REPORT            | Expenditures for non-medical or miscellaneous services in connection with indemnity claims. Examples include court reporters and witnesses.   |
| 5140040000                          | LTD DEATH BENEFITS                                 | Expenditures for long term disability death benefit claims.   |
| 5140050000                          | INDEMNITY CLAIMS & AWARDS-ATTORNEY FEES            | Expenditures for attorney fees in connection with indemnity claims. This G/L account should be used when attorney fees can be determined.   |
| 5140060000                          | INDEMNITY CLAIMS & AWARDS-GROSS PROCEEDS           | Payments for legal settlements made to both the attorney and claimant or when attorney fees cannot be determined.   |
| 5140070000                          | INDEMNITY CLAIMS & AWARDS UC EX SERVICE MEMBERS    | For Department of Employment & Workforce to record the unemployment compensation for ex service members.  |
| 5140070001                          | INDEMNITY CLAIMS & AWARDS UC FEDERAL EMPLOYEES     | For Department of Employment & Workforce to record the unemployment compensation for federal employees.   |
| 5140070002                          | INDEMNITY CLAIMS & AWARDS UC EXTENDED BENEFITS     | For Department of Employment & Workforce to record the unemployment compensation for extended benefits.   |
| 5140070003                          | INDEMNITY CLAIMS & AWARDS UC PANDEMIC UNEMPLOYMENT | For Department of Employment & Workforce to record the unemployment compensation for Pandemic Unemployment Assistance.  |
| 5140070004                          | INDEMNITY CLAIMS & AWARDS UC PANDEMIC EMERG UNEMP  | For Department of Employment & Workforce to record the unemployment compensation for Pandemic Emergency Unemployment Compensation.  |
| 5140070005                          | INDEMNITY CLAIMS & AWARDS UC FED PANDEMIC UNEMP    | For Department of Employment & Workforce to record the unemployment compensation for Federal Pandemic Unemployment Compensation.  |
| 5140070006                          | INDEMNITY CLAIMS & AWARDS UC LOST WAGE ASST PRGM   | For Department of Employment & Workforce to record the unemployment compensation for the Lost Wage Assistance Program.  |
| 5140070007                          | INDEMNITY CLAIMS & AWARDS FUNDS RETURN-US TREASURY | For Department of Employment & Workforce to record unemployment compensation funds returned to the US Treasury.   |
| 5140070008                          | INDEMNITY CLAIMS & AWARDS FUNDS OTHER              | For Department of Employment & Workforce to record other unemployment compensation funds.   |
| 5140070009                          | INDEMNITY CLAIMS & AWARDS FUNDS INTERSTATE         | For Department of Employment & Workforce to record the unemployment compensation for other states.  |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                | DEFINITION OF ACCOUNTS  |
| 5140500000                          | TUITION PREPAYMENT                      | To include all payments to colleges or universities for an individual who is participating in the Tuition Prepayment Program.   |
| 5140510000                          | TPP - TUITION PREPAYMENT PLAN           | To record disbursements of state appropriated funds made to fund the Tuition Prepayment Plan liability (TPP). TPP is not accounted for in a SCEIS fund and the monies are in separate bank account from the general deposit account. For STO use only.  |
| <b><u>515XXXXXXX</u></b>            | <b><u>UTILITIES</u></b>                 | Expenditures for utility services necessary to operate an office or building for state use.   |
| 5150010000                          | NON REAL ESTATE - WATER UTILITIES       | Water utilities not associated with a real estate unit. Example: DOT roadway sprinklers.  |
| 5150010006                          | NON REAL ESTATE - GARBAGE SERVICE       | Garbage services not associated with a real estate unit. Example: DOT roadway trash and debris services.  |
| 5150019400                          | WATER & SEWER                           | Real Estate - Base building water and sewer expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.                                      |
| 5150029400                          | GAS                                     | Real Estate - Base building natural gas expenses for facilities applications. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.              |
| 5150039400                          | ELECTRICITY                             | Real Estate - Base building electricity expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.  |
| 5150039401                          | OVERTIME HVAC (ELECTRICITY AFTER HOURS) | Real Estate - All expenses associated with overtime HVAC and excess consumption charged by landlord in leased space.  |
| 5150039402                          | STEAM                                   | Real Estate - All expenses associated with base building steam generation and consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                                      | DEFINITION OF ACCOUNTS   |
| 5150039403                          | CHILLED/CONDENSER WATER                                       | Real Estate - All expenses associated with chilled/condenser water consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated. |
| 5150020000                          | NATURAL GAS - NON-REAL ESTATE                                 | Expenditures for natural gas for non-real estate locations. Examples include: natural gas charges for transportation related purposes. For real estate natural gas charges G/L 5150029400 should be used.  |
| 5150030000                          | ELECTRICITY - NON-REAL ESTATE                                 | Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights. For real estate electricity charges G/L 5150039400 should be used.  |
| 5150040000                          | SHARED ENERGY SAVINGS   | To classify disbursements made to companies specializing in energy savings. These companies have installed equipment in State occupied buildings in return for a percentage of the energy cost savings achieved in those buildings.  |
| <b><u>516XXXXXX</u></b>             | <b><u>ALLOCATIONS - EDUCATION IMPROVEMENT ACT OF 1984</u></b> | To include disbursements of monies appropriated by the State for the Education Improvement Act of 1984. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code.   |
| 5160010000                          | ETV - K-12 PUBLIC EDUCATION                                   | To include distribution of EIA funds to SCETV for K-12 Public Education activities.  |
| 5160020000                          | ALLOC ED IMPV-EOC FAMILY INVOLVEMENT                          | To include distribution of funds for the implementation of the parent involvement in children's education program.   |
| 5160030000                          | ETV - INFRASTRUCTURE  | To include distribution of EIA funds to SCETV for infrastructure improvements.   |
| 5160040000                          | LITERACY & DISTANCE LEARNING                                  | To include distribution of funds to school districts for literacy and distance learning.   |
| 5160050000                          | ALLOC ED IMPV-ADV PLACEMENT COURS                             | To include distribution of funds to school districts for offering advanced placement courses.  |
| 5160060000                          | SCHOOL SAFETY PROGRAM   | To include distribution of EIA funds for the purpose of hiring certified law enforcement officers to serve as a school resource officer for school districts that otherwise would lack the adequate resources to hire their own school resource officers.  |
| 5160070000                          | ALLOC ED IMPV-GIFTED & TALENTED PROG                          | To include distribution of funds to school districts for the Gifted and Talented Program.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5160090000                          | ALLOC ED IMPV-MODERNIZE VOC EQUIP        | To include distribution of funds to school districts for the purchase of equipment for vocational training.  |
| 5160100000                          | AID TO SCHOOL DISTRICTS                  | To include distribution of EIA funds to school districts.  |
| 5160110000                          | ALLOC ED IMPV-SVC STUDENT W/DISABILITIES | To include distribution of funds to school districts for services to students with disabilities.   |
| 5160120000                          | REACH OUT & READ (A850)                  | To include distribution of EIA funds for the Reach Out & Read literacy program.  |
| 5160130000                          | ALLOC ED IMPV-CONSOLIDATED FUNDS         | Not currently used in SCEIS; recommended use would be for distribution of funds to school districts for multiple purposes.   |
| 5160140000                          | HIGH ACHIEVING STUDENTS                  | To include distribution of EIA funds for high achieving students.  |
| 5160150000                          | ALLOC ED IMPV-FOUR YR EARLY CHILD        | To include distribution of funds to school districts for the Four Year Early Childhood Program.  |
| 5160160000                          | ALLOC ED IMPV-SCH DIST JR SCHOLARS       | To include distribution of EIA funds to the school districts for the Junior Scholars Program.  |
| 5160170000                          | AID TO DISTRICT NON-RECURRING            | To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (non-recurring).                                   |
| 5160180000                          | ALLOC ED IMPV-OTHER ENTITIES             | To include distribution of funds to other entities for Junior Scholars Program.  |
| 5160190000                          | SC YOUTH CHALLENGE ACADEMY               | To include distribution of EIA funds to the school districts for the SC Youth Challenge Academy.   |
| 5160200000                          | ARTS EDUCATION PROGRAM (H910)            | To include distribution of funds for the Arts Education Program.   |
| 5160210000                          | ALLOC ED IMPV-TEACHER SALARIES           | To include distribution of funds to school districts for teacher salaries.   |
| 5160220000                          | ALLOC ED IMPV-TEACHER SUPPLIES           | To include distribution of funds to school districts to offset expenses incurred by school teachers for teaching supplies and materials directly related to the education of the students. |
| 5160230000                          | ALLOC ED IMPV-EMPLOYER CONTRIB           | To include distribution of funds to school districts for employer contributions.   |
| 5160240000                          | REDUCE CLASS SIZE                        | To include distribution of Education Improvement Act Funds to school districts to assist the school districts in reducing the number of students per class.                                |
| 5160250000                          | SERVICE LEARNING ENGAGEMENT (H03)        | To include distribution of Education Improvement Act Funds to Commission on Higher Education for the Service Learning Engagement Program.  |
| 5160260000                          | ALLOC ED IMPV-ACADEMIC ASST ACT 135      | To include distribution of funds to school districts for the planning and training related to implementation of Act 135.   |
| 5160270000                          | ALLOC ED IMPV-ST AGY TEACHER PAY         | To include distribution of funds to state agencies having certified instructional personnel.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                      | DEFINITION OF ACCOUNTS  |
| 5160280000                          | FIRST STEPS TO SCHOOL READINESS               | To include distribution of Education Improvement Act Funds to the First Steps to School Readiness Program.  |
| 5160290000                          | HIGH SCHOOLS THAT WORK                        | To include distribution of Education Improvement Act Funds to the High Schools that Work Program.   |
| 5160300000                          | YOUNG ADULT EDUCATION                         | To include distribution of Education Improvement Act Funds to the Young Adult Education Program.  |
| 5160310000                          | ALLOC ED IMPV-COMP TEACHER GRANTS             | To include distribution of funds to school districts for Competitive Teacher Grants.  |
| 5160330000                          | ALTERNATIVE SCHOOLS                           | To include distribution of Education Improvement Act Funds to school districts for the Alternative School Programs.                                 |
| 5160340000                          | MIDDLE SCHOOL INITIATIVE                      | To include distribution of Education Improvement Act Funds to school districts for the Middle School Initiative Program.                            |
| 5160350000                          | ALLOC ED IMPV-WRITING IMPV NETWORK            | To include distribution of EIA funding to the Writing Improvement Network at USC.   |
| 5160360000                          | CREDITS HIGH SCHOOL DIPLOMA                   | To include distribution of Education Improvement Act Funds to school districts for the increase in credit hours required for a high school diploma. |
| 5160370000                          | ALLOC ED IMPV-EDUC OVERSIGHT COMM (A85)       | To include distribution of education improvement act funds to the Education Oversight Committee.  |
| 5160380000                          | ALLOC ED IMPV-S.C. GEOGRAPHIC ALLIANCE-USC    | To include distribution of EIA funding to USC for the South Carolina Geographic Alliance.   |
| 5160390000                          | PRESCHOOL CHILDREN W/DISIBILITIES (PL 99-457) | To include distribution of Education Improvement Act Funds to school districts to meet the provisions of Public Law 99-457.                         |
| 5160400000                          | ADULT EDUCATION                               | To include distribution of Education Improvement Act Funds to school districts within the state for the Adult Education Program.                    |
| 5160410000                          | ALLOC ED IMPV-CONSTRUCTION & RENOVATIONS      | To include distribution of funds to school districts for construction and renovation of school buildings.   |
| 5160420000                          | ALLOC ED IMPV-SALARY SUPP PRINCIPALS          | To include distribution of funds to school districts for salary supplement principals.  |
| 5160440000                          | ALLOC ED IMPV-CRITICAL TEACH NEED             | To include distribution of funds to school districts for the Critical Teaching Needs Program.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS   |
| 5160450000                          | ALLOCATIONS EIA-TECHNICAL ASSISTANCE   | To include distribution of funds to school districts to cover payments for the Education Accountability Act.   |
| 5160460000                          | ALLOC ED IMPV-PROF DEV-NSF GRANTS      | To include distribution of funds to school districts for Professional Development NSF Grants.  |
| 5160470000                          | EOC PARTNERSHIPS FOR INNOVATION (NR)   | To include distribution of EIA funding to the Education Oversight Committee to promote innovative ways to transform the assessment of public education in South Carolina that support increased student achievement in reading and college and career readiness. |
| 5160480000                          | ALLOC ED IMPV-TECHNOLOGY               | To include distribution of funds to school districts for school technology.  |
| 5160500000                          | ALLOC ED IMP-CDEPP DEPT OF ED          | To include distribution of funds to school districts for the Child Development Education Program, administered by the Department of Education.   |
| 5160510000                          | ALLOC ED IMP-CDEPP OFFICE              | To include distribution of funds to school districts for the Child Development Education Program, administered by the Office of First Steps.   |
| 5160520000                          | ALLOC ED IMPV-TECH PREP                | To include distribution of funds to school districts for professional development in applied techniques and integration of curriculum, and professional development in career guidance for teachers and guidance counselors and training mentors.                |
| 5160530000                          | AID TO DISTRICTS                       | To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (recurring).   |
| 5160550000                          | SCIENCE PLUS                           | To include distribution of Education Improvement Act Funds to school districts for Science Plus.   |
| 5160560000                          | ALLOC ED IMPV-BUS DRIVER SALARY        | To include distribution of funds to school districts for the four year old early childhood program for bus driver salaries.  |
| 5160570000                          | STUDENTS AT RISK FOR FAILURE           | To include distribution of EIA funds for students at academic risk of school failure.  |
| 5160580000                          | INCENTIVE FOR COMPUTER CODING TEACHERS | To include distribution of funds for computer coding teachers.   |
| 5160590000                          | STUDENT HEALTH AND FITNESS ACT-NURSES  | To include distribution of EIA funds for the Student Health and Fitness Act.   |
| 5160600000                          | ALLOC ED IMPV-SCIENCE SOUTH            | To include distribution of Education Improvement Act Funds to school districts for Science South.  |
| 5160610000                          | STEM CENTERS SC                        | To include distribution of Education Improvement Act Funds to school districts for Stem Centers SC.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS   |
| 5160620000                          | ALLOC ED IMPV-JR. SCHLR-PRIV COL & UNIV      | <b>5160620000 - 5160627000:</b> To include distribution of Education Improvement Act funds to colleges and universities for Junior Scholars Program.                                   |
| 5160621000                          | PRIV COLLEGES - SALARIES                     |  |
| 5160622000                          | PRIV COLLEGES - EMPLOYEE BENEFITS            |  |
| 5160623000                          | PRIV COLLEGES - PURCHASED SERVICES           |  |
| 5160624000                          | PRIV COLLEGES - SUPPLIES & MATERIALS         |  |
| 5160625000                          | PRIV COLLEGES - CAPITAL OUTLAY               |  |
| 5160626000                          | PRIV COLLEGES - OTHER                        |  |
| 5160627000                          | PRIV COLLEGES - TRANSFER                     |  |
| 5160630000                          | ALLOC ED IMPV-OTHER STATE AGENCIES           | <b>5160630000 - 5160937000:</b> To include distribution of funds to other state agencies for special projects.   |
| 5160631000                          | OTH ST AGY - SALARIES                        |  |
| 5160632000                          | OTH ST AGY - EMPLOYEE BENEFITS               |  |
| 5160633000                          | OTH ST AGY - PURCHASED SERVICES              |  |
| 5160634000                          | OTH ST AGY - SUPPLIES & MATERIALS            |  |
| 5160635000                          | OTH ST AGY - CAPITAL OUTLAY                  |  |
| 5160636000                          | OTH ST AGY - OTHER                           |  |
| 5160637000                          | OTH ST AGY - TRANSFER                        |  |
| 5160640000                          | TEACH FOR AMERICA SC                         | To include distribution of Education Improvement Act funds to Teach for America, SC.   |
| 5160650000                          | TEACHER SALARY SUPPORT STATE SHARE - REC     | To include distribution of Education Improvement Act funds for recurring teacher salary support.   |
| 5160660000                          | TEACHER SALARY SUPPORT STATE SHARE - NON-REC | To include distribution of Education Improvement Act funds for non-recurring teacher salary support.   |
| 5160670000                          | GOVERNOR'S SCHOOL FOR ARTS & HUMANITIES      | To include distribution of Education Improvement Act funds to the Governor's School for Arts and Humanities in support of arts education curriculum in the visual and performing arts. |
| 5160680000                          | ALLOC ED IMPV-WIL LOU GRAY                   | To include distribution of Education Improvement Act funds to Wil Lou Gray Opportunity School.   |
| 5160690000                          | ALLOC ED IMPV-SCH DEAF & BLIND               | To include distribution of Education Improvement Act funds to the School for Deaf and Blind.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5160700000                          | ALLOC ED IMPV-DISABILITIES & SPEC NEEDS  | To include distribution of Education Improvement Act funds to the Department of Disabilities and Special Needs.  |
| 5160710000                          | SC COUNCIL ON ECONOMIC EDUCATION         | To include distribution of Education Improvement Act funds to the SC Council on Economic Education.  |
| 5160720000                          | ALLOC ED IMPV-JOHN DE LA HOWE            | To include distribution of Education Improvement Act funds to John De La Howe School.  |
| 5160730000                          | ALLOC ED IMPV-SCH IMPROVE COUNCIL PROJ   | To include distribution of funds to the University of South Carolina for the school improvement council which provides training and support to local school improvement councils.                        |
| 5160740000                          | INCENTIVE FOR CATE TEACHERS              | To include distribution of funds for CATE Teachers.  |
| 5160750000                          | ALLOC ED IMPV-CLEMSON AGRIC EDUC TEACHER | To include distribution of funds to Clemson University for agriculture education teachers.   |
| 5160760000                          | CENTER FOR EDUCATIONAL PARTNERSHIPS      | To include distribution of Education Improvement Act funds to the Center for Educational Partnerships.   |
| 5160770000                          | ALLOC ED IMPV-NAT BD CERTIF INCENTIVE    | To allocate Education Improvement Act funding to be used as a reimbursement and a one-time bonus to teachers certified prior to June 30, 1998, and are under contract in South Carolina through 1998-99. |
| 5160790000                          | SCHOOL READINESS PLAN (A85) - NON-REC    | To include distribution of Education Improvement Act funds to the South Carolina First Steps to School Readiness.  |
| 5160800000                          | PUBLIC-PRIVATE LITERACY PARTNERSHIPS     | To include distribution of Education Improvement Act funds to the Read to Succeed Act.   |
| 5160810000                          | ALLOC ED IMPV-ARTS CURRICULA             | To include distribution of funds to school districts for the Arts Curricula Program.   |
| 5160820000                          | ALLOC ED IMPV-PARENT SUPPORT             | To include distributions of funds to school districts for the Parent Support Program.  |
| 5160830000                          | ALLOC ED IMPV-FAMILY LITERACY            | To include distribution of funds to school districts for family literacy program designed to assist parents as they teach their preschool children to read.  |
| 5160840000                          | ALLOC ED IMPV-CENTERS OF EXCELLENCE      | To include distribution of funds to school districts for the Centers of Excellence Program.  |
| 5160850000                          | ALLOC ED IMPV-TEACHER RECRUITMENT PGM    | To include distribution of funds to state agencies, state universities/colleges or private entities for the Teacher Recruitment Program.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                       | DEFINITION OF ACCOUNTS  |
| 5160860000                          | ALLOC ED IMPV-AID TEACHER LOAN                 | To include distribution of funds to school districts for the Aid Teacher Loan Program.  |
| 5160870000                          | RURAL TEACHER RECRUITMENT                      | To include distribution of funds for use in the Rural Teacher Recruiting  |
| 5160880000                          | QUAVER MUSIC(SDE)                              | To include distribution of funds for Quaver Music.  |
| 5160890000                          | BABYNET AUTISM THERAPY (J020)                  | To include distribution of funds for Babynet Autism Therapy.  |
| 5160900000                          | CAREER & TECHNOLOGY EDUCATION                  | To include distribution of funds for use in the Career & Technology Education program.  |
| 5160920000                          | AID TO DISTRICTS-TECHNOLOGY                    | To include distribution of EIA funds to districts for technology.   |
| 5160930000                          | SC PUBLIC CHARTER SCHOOL DISTRICT              | To include distribution of funds to the SC Public Charter School District.  |
| 5160940000                          | REGIONAL EDUCATION CENTERS                     | To include distribution of funds to Regional Education Centers.   |
| 5160950000                          | FAMILY CONNECTION SOUTH CAROLINA               | To include distribution of funds to the Family Connection South Carolina program.   |
| 5160960000                          | SDE GRANTS COMMITTEE                           | To include distribution of EIA funding to the Education Oversight Committee for the creation of an independent grants committee to support innovative pilot initiatives in public schools and school districts. |
| 5160970000                          | ALLOC ED IMPV-GOV SCH FOR MATH & SCIENCE       | To include distribution of Education Improvement Act funds to the Governors School for Math and Science.  |
| 5160980000                          | EOC 4 YEAR OLD EVALUATION                      | To include distribution of EIA funding to the Education Oversight Committee to evaluate the four year old educational program.  |
| 5160990000                          | CENTER FOR EDUC RECRUIT, RET, & ADVANCE        | To include distribution of EIA funding to Winthrop University for the Center for Education, Recruitment, Retention, and Advancement (CERRA).  |
| 5161040000                          | DEPT OF JUVENILE JUSTICE                       | To include distribution of EIA funding to the Department of Juvenile Justice.   |
| 5161050000                          | GED INCENTIVE PROGRAM (R600)                   | To include distribution of EIA funding for the GED Incentive Program.   |
| 5161060000                          | THE CONTINUUM (H630)                           | To include distribution of EIA funding for The Continuum program.   |
| 5161070000                          | INSTRUCTIONAL MATERIALS                        | To include distribution of EIA funding for instructional materials.   |
| 5161080000                          | GREENVILLE CHILDREN'S MUSEUM                   | To include distribution of EIA funding to the Greenville Children's Museum.   |
| 5161090000                          | BROOKLAND BAPTIST CHURCH FIFTH QUARTER         | To include distribution of EIA funding for the Brookland Baptist Church Fifth Quarter program.  |
| 5161100000                          | TOWN OF KERSHAW - FIRST STEPS BUILDING UPDATES | To include distribution of EIA funding for the Town of Kershaw-First Steps Building Upgrades.   |
| 5161110000                          | ROPER MOUNTAIN SCIENCE CENTER                  | To include distribution of EIA funding for the Roper Mountain Science Center.   |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                                  | DEFINITION OF ACCOUNTS  |
| 5161130000                          | FULL DAY 4K (OFS)   | To include distribution of EIA funding for the Full Day four-year-old kindergarten (OFS) program.   |
| 5161140000                          | FULL DAY 4K (SDE)   | To include distribution of EIA funding for the Full Day four-year-old kindergarten (SDE) program.   |
| 5161150000                          | CAROLINA COLLABORATIVE FOR ALTERNATIVE PREP (H630)        | To include distribution of EIA funding for the Carolina Collaborative for Alternative Preparation (CarolinaCAP) program.  |
| 5161160000                          | COMPUTER SCIENCE CERT AND PROF LEARNING                   | To include distribution of EIA funding for Computer Science Certification and Professional Learning.  |
| <b><u>517XXXXXX</u></b>             | <b><u>ALLOCATIONS (FUNDS OTHER THAN APPROPRIATED)</u></b> | To be used where lump sums, other than state appropriated funds, are moved from a State agency to another State agency or some other entity for some designated program or project. Any payment made under this series, where the payee is a city, town, or county treasurer, must carry a city or county code. |
| 5170010000                          | DIST TO SUBDIVISION                                       | Not currently used in SCEIS; recommended use would be for distribution of funds, other than state appropriated funds, to cities and towns.  |
| 5170100000                          | ALLOC MUNICIPALITIES-UNRES                                | To include distributions of funds, other than state appropriated funds, to cities and towns where such monies may be used for the general operations of the city and town in an unrestricted manner.  |
| 5170110000                          | ALLOC MUNICIPALITIES-RES                                  | <b><u>5170110000 - 5170110600:</u></b> To include distributions of funds, other than state appropriated funds, to cities and towns where the expenditures of such monies is restricted by law or regulations to a particular project or program.  |
| 5170110001                          | ALLOC MUNI-HOME DIR DEPOSIT                               |   |
| 5170110002                          | ALLOC MUNI-FED SUB-RECIPIENT RESTRICTED                   |   |
| 5170110100                          | ALLOC MUNICIPALITIES-PERSONNEL                            |   |
| 5170110200                          | ALLOC MUNICIPALITIES-CONTRACTUAL                          |   |
| 5170110300                          | ALLOC MUNICIPALITIES-OTHER                                |   |
| 5170110500                          | ALLOC MUNICIPALITIES-TRAVEL                               |   |
| 5170110600                          | ALLOC MUNICIPALITIES-EQUIP                                |   |
| 5170160000                          | ALLOC MUNICIPALITIES-ACCOMMODATION TAX                    | To include distribution of funds other than state appropriated funds, to cities and towns from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS  |
| 5170170000                          | ALLOC MUNICIPAL-LOST-PROP TAX CREDIT FUND | To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.  |
| 5170180000                          | ALLOC MUNICIPALITIES-LOST-REVENUE FUND    | To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.                                       |
| 5170190000                          | LOCAL OPTION TOURISM DEVELOPMENT FEE      | To include distribution of funds other than state appropriated funds, to counties/cities from revenues collected for local option Tourism Development Fee sales taxes in accordance with Code of Laws, Article 9, Chapter 10 of Title 4 of the 2009 Code. This G/L account will only be used by the State Treasurer's Office. |
| 5170200000                          | ALLOC COUNTIES-UNRES                      | To include distributions of funds, other than state appropriated funds, to counties where such monies may be used for the general operations of the county in an unrestricted manner.   |
| 5170210000                          | ALLOC COUNTIES-RES                        | <b>5170210000 - 5170210600:</b> To include distributions of funds, other than state appropriated funds, to counties where the expenditure of such monies is restricted by law or regulation to a particular project or program.   |
| 5170210001                          | ALLOC COUNTIES-FED SUBRECIPIENT RESTRICT  |   |
| 5170210100                          | ALLOC COUNTY-PERSONNEL                    |   |
| 5170210200                          | ALLOC COUNTY-CONTRACTUAL                  |   |
| 5170210300                          | ALLOC COUNTY-OTHER                        |   |
| 5170210500                          | ALLOC COUNTY-TRAVEL                       |   |
| 5170210600                          | ALLOC COUNTY-EQUIP                        |   |
| 5170220000                          | CAP PROJ LOCAL OPTION SALES TAX - COUNTY  | To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option capital project sales taxes in accordance with Code of Laws, Article 3, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.                |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                     | DEFINITION OF ACCOUNTS   |
| 5170230000                          | TRANS FACILITY LCL OPT SALES TX - COUNTIES   | To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option transportation facility sales taxes in accordance with Code of Laws, Chapter 37 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.  |
| 5170240000                          | ALLOC ENTITIES - ED CAP IMPROV SALES USE TAX | To include distribution of funds, other than state appropriated funds, to a county treasurer for benefit of a county school district, and if revenues are shared, to an area commission or higher education board of trustee from revenues collected in accordance with Code of Laws, Article 4, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office. |
| 5170250000                          | ALCOHOLIC LIQUORS MINI BOTTLE TAX            | To include distribution of funds other than state appropriated funds for counties from revenues collected for alcoholic liquors mini bottle tax in accordance with Code 12-33-245(B).  |
| 5170260000                          | ALLOC COUNTIES-ACCOMMODATIONS TAX            | To include distribution of funds other than state appropriated funds, to counties from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.  |
| 5170270000                          | ALLOC COUNTIES-LOST-PROP TAX CREDIT FUND     | To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.  |
| 5170280000                          | ALLOC COUNTIES-LOST-REVENUE FUND             | To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.  |
| 5170290000                          | ALLOC COUNTIES-SOLID WASTE TIRE FEE          | To include distribution of funds other than state appropriated funds, to counties from revenues collected from the Solid Waste Tire Fee. Section 44-96-170, 1976 Code.   |
| 5170400000                          | ALLOC COUNTIES-MOTOR CARRIER PAY IN LIEU     | To include distribution of funds other than state appropriated funds, to counties from revenues collected for motor carrier payments in lieu of taxes. Section 12-37-2850, 1976 Code.  |
| 5170450000                          | ALLOC COUNTY LIBRARIES                       | To include distributions of funds, other than state appropriated funds, to county libraries.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                   | DEFINITION OF ACCOUNTS  |
| 5170500000                          | ALLOC SCH DIST                             | <b>5170500000 - 5170507000:</b> To include distributions of funds, other than state appropriated funds, to school districts.                |
| 5170500100                          | ALLOC SCHOOL-PERSONNEL                     |   |
| 5170500200                          | ALLOC SCHOOL-CONTRACTUAL                   |   |
| 5170500300                          | ALLOC SCHOOL-OTHER                         |   |
| 5170500500                          | ALLOC SCHOOL-TRAVEL                        |   |
| 5170500600                          | ALLOC SCHOOL-EQUIP                         |   |
| 5170500700                          | ALLOCATION SCHOOL DISTRICT-ADVANCE         |   |
| 5170501000                          | ALLOC SCH DIST - SALARIES                  |   |
| 5170502000                          | ALLOC SCH DIST - EMPLOYEE BENEFITS         |   |
| 5170503000                          | ALLOC SCH DIST - PURCHASED SERVICES        |   |
| 5170504000                          | ALLOC SCH DIST - SUPPLIES & MATERIALS      |   |
| 5170505000                          | ALLOC SCH DIST - CAPITAL OUTLAY            |   |
| 5170506000                          | ALLOC SCH DIST - OTHER                     |   |
| 5170507000                          | ALLOC SCH DIST - TRANSFER                  |   |
| 5170510000                          | ALLOC SCH DIST & SPEC SCH-CHILD EDUC FD    | <b>5170510000 - 5170517000:</b> To include distributions of Children's Education Endowment Funds to school districts and special schools.   |
| 5170511000                          | SCH DIST ED END - SALARIES                 |   |
| 5170512000                          | SCH DIST ED END - EMPLOYEE BENEFITS        |   |
| 5170513000                          | SCH DIST ED END - PURCHASED SERVICES       |   |
| 5170514000                          | SCH DIST ED END - SUPPLIES & MATERIALS     |   |
| 5170515000                          | SCH DIST ED END - CAPITAL OUTLAY           |   |
| 5170516000                          | SCH DIST ED END - OTHER                    |   |
| 5170517000                          | SCH DIST ED END - TRANSFER                 |   |
| 5170640000                          | ALLOC SCHOOL DIST - EFA                    | To include distributions of funds, other than state appropriated funds, to school districts within the state for the Education Finance Act. |
| 5170650000                          | EDUCATION FINANCE ACT - STABILIZATION FUND | To include distributions of federal funds from the State Budget Stabilization Fund.   |
| 5170670000                          | SCIENCE SOUTH                              | To include distributions of funds, other than state appropriated funds, to Science South.   |
| 5170680000                          | STATE MUSEUM (H950)                        | To include distribution of funds to the State Museum.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5170700000                          | ALLOC ST AGENCIES                        | <b>5170700000 - 5170707000:</b> To include distributions of funds, other than state appropriated funds, to other state agencies.   |
| 5170700001                          | ALLOC ST AGENCIES FED SUBRECIPIENT REST  |  |
| 5170700002                          | ALLOC ST AGENCIES FED SUBRECIPIENT REST  |  |
| 5170700100                          | ALLOC STATE-PERSONNEL                    |  |
| 5170700200                          | ALLOC STATE-CONTRACTUAL                  |  |
| 5170700300                          | ALLOC STATE-OTHER                        |  |
| 5170700500                          | ALLOC STATE-TRAVEL                       |  |
| 5170700600                          | ALLOC STATE-EQUIP                        |  |
| 5170701000                          | ALLOC OTHER ST - SALARIES                |  |
| 5170702000                          | ALLOC OTHER ST - EMPLOYEE BENEFITS       |  |
| 5170703000                          | ALLOC OTHER ST - PURCHASED SERVICES      |  |
| 5170704000                          | ALLOC OTHER ST - SUPPLIES & MATERIALS    |  |
| 5170705000                          | ALLOC OTHER ST - CAPITAL OUTLAY          |  |
| 5170706000                          | ALLOC OTHER ST - OTHER                   |  |
| 5170707000                          | ALLOC OTHER ST - TRANSFER                |  |
| 5170710000                          | VOCATIONAL EQUIPMENT                     | To include distribution of funds to Wil Lou Gray Opportunity School to support its vocational education component.   |
| 5170720000                          | ALLOC ARCHIVES & HISTORY                 | To include distribution of funds to the Department of Archives to promote the study and development of historical works.   |
| 5170730000                          | ALLOC - STATUS OFFENDER                  | To include distribution of funds to expand residential programs to include programs for court ordered status offenders. Components of such a program shall include collaboration between the home school district and the residential school and treatment or related services to the families of students in placement. |
| 5170740000                          | SAVE THE CHILDREN (A850)                 | To include distributions of funds, other than state appropriated funds, for the Save the Children program.   |
| 5170750000                          | ALLOC ENTITIES                           | <b>5170750000 - 5170757000:</b> To include distributions of funds, other than state appropriated funds, to any entity not included above.  |
| 5170750001                          | ALLOC ENTITIES ARRA PRINCIPAL FORGIVENES |  |
| 5170750002                          | ALLOC ENTITIES CLK OF CT FEE CHILD SUPP  |  |
| 5170750003                          | ALLOC ENTITIES FED SUBRECIPIENT RESTRICT |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS  |
| 5170750004                          | ALLOC ENTITIES ALL PRINCIPAL FORGIVENESS |   |
| 5170750100                          | ALLOC ENTITIES-PERSONNEL                 |   |
| 5170750200                          | ALLOC ENTITIES-CONTRACTUAL               |   |
| 5170750300                          | ALLOC ENTITIES-OTHER                     |   |
| 5170750500                          | ALLOC ENTITIES-TRAVEL                    |   |
| 5170750600                          | ALLOC ENTITIES-EQUIP                     |   |
| 5170750700                          | ALLOC ENTITIES-ADVANCE                   |   |
| 5170751000                          | ALLOC ENTITIES - SALARIES                |   |
| 5170752000                          | ALLOC ENTITIES - EMPLOYEE BENEFITS       |   |
| 5170753000                          | ALLOC ENTITIES - PURCHASED SERVICES      |   |
| 5170754000                          | ALLOC ENTITIES - SUPPLIES & MATERIALS    |   |
| 5170755000                          | ALLOC ENTITIES - CAPITAL OUTLAY          |   |
| 5170756000                          | ALLOC ENTITIES - OTHER                   |   |
| 5170757000                          | ALLOC ENTITIES - TRANSFER                |   |
| 5170760000                          | ALLOC ENTITIES-ALCOHOL & DRUG TREAT      | To include distribution of funds other than state aid for medical treatments for alcohol and drug abuse handled by subcontractors.  |
| 5170770000                          | ALLOC ENTITIES-AID TO EMS REGIONAL       | To include distribution of funds other than state aid for continued EMS regional operations.  |
| 5170780000                          | ALLOC ENTITIES-ALCOHOL & DRUG INTERVEN   | Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements.<br>Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a governmental entity. |
| 5170790000                          | ALLOC ENT ALCOHOL DRUG PREVENT           | To include distribution of funds other than state aid for prevention programs handled by subcontractors.  |
| 5170800000                          | ALLOC PRIVATE SECTOR                     | Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements.<br>Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a governmental entity. |
| 5170810000                          | ALLOC PRIVATE SECTOR-REPORTABLE          | Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                               |   |
|-------------------------------------|-------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT      | DEFINITION OF ACCOUNTS  |
| 5170820000                          | ALLOCATIONS-INTERIM LEC       | The Interim Local Exchange Fund (ILEC) provides that all incumbent local exchange carriers operating in South Carolina reduce their access rates to the level equal to the largest local exchange carrier operating in the state. All telecommunication companies operating in the state required to lower their rates receive monthly payments by formula. Revenues are derived from all local exchange carriers operating in the state whose revenues were reduced due to the statutory mandate. Section 58-9-10, 1976 Code.  |
| 5170830000                          | ALLOCATIONS-USF               | The Universal Service Fund (USF) provides that all telecommunication companies certified in South Carolina pay into the fund monthly and that telecommunication companies designated as carriers of last resort receive the revenues of this fund. Section 58-9-280, 1976 Code.   |
| 5170840000                          | DISCUS PROGRAMS               | Distribution of funds to the South Carolina State Library for a virtual library program that provides online access to library resources.   |
| 5170850000                          | ALLOC PLAN DISTRICTS          | To include distributions of funds, other than state appropriated funds, to any planning districts.  |
| 5170860000                          | GENERAL RESERVE FUND TRANSFER | This G/L account is used to transfer cash from the General Reserve Fund Appropriation in the General Fund to the General Reserve Fund-Principal Account in the State Treasurer's Office.  |
| 5170870000                          | CAPITAL RESERVE FUND TRANSFER | This G/L account is used to transfer cash from the Capital Reserve Fund appropriation in the General Fund to the Capital Reserve Fund – Principal account (G/L 4890050000) in the State Treasurer's Office.   |
| 5170880000                          | GENERAL FUND TRANSFER         | Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds. Transfers would include instances where an agency has received General Fund appropriations for a capital project. Once the project is approved and budget is loaded into the capital project fund, the agency would debit this expense G/L in fund 1001XXXX and credit revenue (G/L 4890060000 - GENERAL FUND APPROP REVENUE TRANSFER) in the capital project fund. This consumes the General Fund budget as well as increases cash in the capital project fund. |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                                | DEFINITION OF ACCOUNTS   |
|                                     |   |  |
| 5170890000                          | READING PARTNERS (H630)                                 | To include distributions of funds, other than state appropriated funds, for the Reading Partners program.  |
| 5170900000                          | PROJECT HYPE (H630)                                     | To include distributions of funds, other than state appropriated funds, for the Project Hype program.  |
| 5170910000                          | PATTISON'S ACADEMY (H630)                               | To include distributions of funds, other than state appropriated funds, for the Pattison's Academy.  |
| 5170920000                          | MEYER CENTER (H630)                                     | To include distributions of funds, other than state appropriated funds, for the Meyer Center.  |
| 5170990000                          | ALLOC NONRECURRING TRANSFERS                            | To include a one time distributions of funds, other than state appropriated funds, for nonrecurring purposes.  |
| 5171000000                          | ALLOCATION - CORONAVIRUS RELIEF FUND (CRF)              | To distribute funds received by the state under the 2020 CARES Act from the Coronavirus Relief Fund (CRF).   |
| 5171000001                          | ALLOC - CORONAVIRUS RELIEF FUND - REIMB GRANT PGMS      | To expend funds received by the state under the 2020 CARES Act from the Coronavirus Relief Fund (CRF) for the non-profit relief and the minority and small business relief reimbursement grant programs.   |
| 5171010000                          | ALLOC-EMERGENCY ASSIST NON-PUBLIC SCHOOLS (EANS)        | To distribute funds received by the Department of Education under federal COVID relief legislation programs to provide services or assistance to eligible non-public schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on non-public school students and teachers in the State. |
| <b><u>518XXXXXXX</u></b>            | <b><u>STATE AID (STATE APPROPRIATED FUNDS ONLY)</u></b> | To include all disbursements of monies appropriated by the state for aid to any governmental entity. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code.  |
| 5180010000                          | AID MUNICIPALITY-INV TAX PHASEOUT REIMB                 | To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to phase-out of Merchants Inventory Tax.  |
| 5180090000                          | AID MUNICIPALITIES-MANUF DEPR REIMB                     | To include distributions of state aid to any cities and towns within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer's machinery and equipment.   |
| 5180110000                          | AID MUNICIPALITIES-RES                                  | To include distributions of state aid to any cities and towns within the state where the expenditure of such monies is restricted by law or regulation to a particular program or project, if not otherwise specifically classified.   |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                         | DEFINITION OF ACCOUNTS  |
| 5180120000                          | AID MUNICIPALITIES-HOMESTEAD EXEMPT              | To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to homestead exemptions.   |
| 5180130000                          | CONSOLIDATED FUNDS DISTR TO SUBDV                | Not currently used in SCEIS; recommended use would include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to consolidated distributions to subdivisions.         |
| 5180140000                          | TEACHER STEP INCREASES                           | To include dsitributions of state aid for teacher step increases.   |
| 5180150000                          | PUBLIC CHARTER SCHOOL DISTRICT PER PUPIL FUNDING | To include distributions of state aid for public charter school district per pupil funding.   |
| 5180200000                          | AID COUNTIES-UNRES                               | To include distributions of state aid to any counties within the state where such monies may be used for the general operations of the county in an unrestricted manner, if not otherwise specifically classified.            |
| 5180210000                          | AID COUNTIES-RES                                 | To include distributions of state aid to any counties within the state where the expenditures of such monies is restricted by law or regulation to a particular project or program, if not otherwise specifically classified. |
| 5180220000                          | AID CNTYS-HMSTD EXMPT REIMB                      | To include distributions of state monies to any counties within the state to replace local tax monies lost due to homestead exemptions.   |
| 5180230000                          | TEACHER SUPPLY                                   | To include distribution of state aid to any counties within the state where such monies will be disbursed to teachers for the purpose of purchasing teaching supplies and/or materials.                                       |
| 5180240000                          | SUMMER SCHOOL CAMPS                              | To include distribution of state aid to any counties within the state where such monies may be used for Summer School Camps.  |
| 5180250000                          | ADULT ED   | To include distribution of state aid to any counties within the state where such monies may be used to serve adult education students.  |
| 5180260000                          | AID - DISASTER                                   | To include distribution of state aid related to disaster relief.  |
| 5180270000                          | AID CNTY-ALCOHOLIC LIQ TAX HOLD HARMLESS         | To include the distribution of state appropriated funds for counties from revenues collected from the alcoholic liquors excise tax in accordance with SC Code Section 12-33-245(C).   |
| 5180280000                          | AID TO COUNTIES - CLERKS OF COURT                | To include distribution of state aid to any counties within the state where such monies may be used for County Clerk of Court operations.   |
| 5180290000                          | AID TO COUNTIES - MFG DEPRECIATION REIMBURSEMENT | To include distributions of state aid to any counties within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer's machinery and equipment.                                    |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5180300000                          | AID TO COUNTIES - PROBATE JUDGES         | To include all distributions of state aid to county probate judges within the state.   |
| 5180310000                          | AID TO COUNTIES - SHERIFFS               | To include all distributions of state aid to county sheriffs within the state.   |
| 5180320000                          | AID CNTYS-TX FRM&SUPPLIES-AUDITORS&TREAS | To include all distributions of state aid to county auditors and treasurers within the state for tax forms and supplies.   |
| 5180330000                          | AID CNTYS-REGISTER OF DEEDS              | To include all distributions of state aid to Register of Deeds within the state.   |
| 5180340000                          | BUS DRIVER'S WORKER'S COMP               | Distribution of state aid to school districts for Bus Driver's Worker's Compensation.  |
| 5180350000                          | AID CNTYS-CORONERS                       | To include all distributions of state aid to county coroners within the state.   |
| 5180360000                          | AID CNTYS-LOCAL REG EXP                  | To include all distributions of state aid for local registration expenses to counties within the state.  |
| 5180370000                          | YOUNG ADULT EDUCATION                    | To include all distributions of state aid to school districts within the state for the Young Adult Education Program.  |
| 5180380000                          | AID CNTYS-ELECTION COMM                  | To include all distributions of state aid to county election commissions within the state.   |
| 5180400000                          | AID CNTYS-POLL MGR CLKS                  | To include all distributions of state aid to all county poll managers and clerks within the state.   |
| 5180410000                          | AID CNTYS-DEFENSE INDIGENTS              | To include all distributions of state aid to any counties within the state for the Defense of Indigents Program.   |
| 5180420000                          | AID CNTYS-AUDITORS                       | To include all distributions of state aid to County Auditors within the state.   |
| 5180430000                          | AID CNTYS-TREASURERS                     | To include all distributions of state aid to County Treasurers within the state.   |
| 5180440000                          | AID TO COUNTY VETERANS OFFICES           | To include all distributions of state aid to county veterans offices within the state.   |
| 5180450000                          | AID CNTY LIBRARIES                       | To include all distributions of state aid to county libraries within the state.  |
| 5180460000                          | AID SCH DIST-HANDICAPPED                 | To include distributions of state aid to school districts for profoundly mentally handicapped pupils.  |
| 5180470000                          | AID CNTYS-INV TAX PHASEOUT REIMB         | To include distributions of state monies to any counties within the state to replace local tax monies lost due to phase-out of Merchants Inventory Tax.  |
| 5180480000                          | AID TO COUNTIES-PROPERTY TAX RELIEF FUND | <b>5180480000 - 5180480004:</b> To include distributions of state aid to counties to replace monies lost as a result of Homestead Exemptions from property taxes levied for school operations. |
| 5180480001                          | HEX TIER I - \$100K                      |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5180480002                          | HEX TIER II - 65/OLDER                             |  |
| 5180480003                          | HEX TIER III - 1 CENT / SCHOOL OPERATING           |  |
| 5180480004                          | HEX - \$2.5M SUPPLEMENTAL                          |  |
| 5180490000                          | AID SCH DIST-SC STATE-FELTON LAB                   | To include distributions of state aid to S.C. State University for the operation of the Felton Lab School.   |
| 5180500000                          | AID SCH DIST                                       | To include distribution of state aid to school districts which are not otherwise classified by a specific expenditure G/L account for aid to school districts. |
| 5180510000                          | STUDENT HEALTH AND FITNESS                         | To include all distributions of state aid to school districts within the state for student health and fitness.   |
| 5180520000                          | READING COACHES                                    | To include all distributions of state aid to school districts within the state for reading coaches.  |
| 5180530000                          | ETV-K-12 TEACHER TRAINING                          | To include all distributions of state aid to school districts within the state for ETV's K-12 Teacher Training.  |
| 5180550000                          | AID SCH DIST-NURSE PROG                            | To include all distributions of state aid to school districts within the state for the Nurse Program.  |
| 5180560000                          | AID SCH DIST-BUS DR SAL                            | To include all distributions of state aid to school districts within the state for school bus drivers.   |
| 5180580000                          | AID SCH DIST-BUS CONT DR SAL                       | To include all distributions of state aid to school districts within the state for school bus contract driver salaries.  |
| 5180590000                          | STUDENT LOAN CORP-CAREER CHANGERS                  | Distribution of funds for student loans to individuals changing careers to become a teacher.   |
| 5180600000                          | AID TO SCHOOL DISTRICTS - SCHOOL LUNCH PROGRAM AID | To include all distributions of state aid to school districts within the state for School Lunch Program aid.   |
| 5180610000                          | AID SCH DIST-BUS DR AIDE HNCP                      | To include all distributions of state aid to school districts within the state for bus driver aides in transportation of handicapped.                          |
| 5180630000                          | AID SCH DIST-EMPLOYER CONTRIBUTION                 | To include all distribution of state aid to school districts within the state for employer contributions.  |
| 5180640000                          | AID SCH DIST-EFA                                   | To include all distributions of state aid to school districts within the state for the Education Finance Act.  |
| 5180670000                          | GUIDANCE/CAREER SPECIALIST                         | To include all distributions of state aid to school districts within the state for Guidance/Career Specialist.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |  |
|-------------------------------------|---|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                  | DEFINITION OF ACCOUNTS   |
| 5180680000                          | MODERNIZE VOCATIONAL EQUIPMENT            | To include distribution of state aid to school districts for the purchase of equipment for vocational training.  |
| 5180700000                          | AID ST AGENCIES                           | To include all distributions of state aid to other state agencies.   |
| 5180710000                          | AID ST AGENCIES-ADULT EDUCATION           | To include all distributions of state aid to state agencies for Adult Education Programs.  |
| 5180730000                          | AID TO EMERGENCY MEDICAL SERVICE-REGIONAL | To include all distribution of state aid to the Emergency Medical Service - Regional.  |
| 5180740000                          | AID ENTITIES-RURAL DEVELOPMENT            | To include distributions of state aid to any entities within the state where such monies may be used for rural improvements.   |
| 5180750000                          | AID ENTITIES                              | To include all distributions of state aid to any entity not listed above.  |
| 5180760000                          | AID ENTITIES-ALCOHOL & DRUG TREAT         | To include distribution of state aid for medical treatments for Alcohol and Drug Abuse Programs handled by subcontractors.   |
| 5180780000                          | AID TO ENT- Alcohol and Drug Intervention | To include distribution of state aid for intervention in Alcohol and Drug Abuse Programs handled by subcontractors.  |
| 5180790000                          | AID ENTITIES-ALCOHOL & DRUG PREVENTION    | To include distribution of state aid for prevention in Alcohol and Dug Abuse Programs handled by subcontractors.   |
| 5180800000                          | AID PRIVATE SECTOR                        | State monies paid to a firm or individual under terms of a grant.  |
| 5180810000                          | TRANSITION PAYMENTS                       | To include distribution of state aid to school districts eligible to receive transition funds.   |
| 5180820000                          | TRANSFORM SC (A850)                       | To include distributions of state aid to the Education Oversight Committee for the TransformSC public-private partnership.   |
| 5180830000                          | LOCAL GOVERNMENT FUND NON-RECURRING REV   | Not currently used in SCEIS; Intended purpose is to include all non-recurring distributions of state aid for Local Government Funds.   |
| 5180840000                          | AID CONSERVATION DISTRICTS                | To include distributions of state aid to any soil and water conservation district within the state where such monies shall be used for general assistance to the district's program. |
| 5180850000                          | AID PLANNING DISTRICTS                    | To include all distributions of state aid to any entity not listed above.  |
| 5180860000                          | AID TO PRIVATE SECTOR-REPORTABLE          | Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.                                |
| 5180870000                          | NATIONAL BOARD CERTIFICATION              | To include all distributions of state aid for the National Board Certification Program for teachers.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |   |
|-------------------------------------|--|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS  |
| 5180880000                          | AID SCHOOL DIST-PILOT EXT              | To include all distributions of state aid to school districts within the state for the Pilot Project for an extended school year program for handicapped children.  |
| 5180900000                          | AID CNTYS-FIRE DEPT PREM TAX           | To include distributions of state aid to any fire departments not within city or town limits within the State from revenues collected for premium taxes on companies licensed with this State. Disbursed pursuant to Section 38-57-110, 1976 Code.          |
| 5180910000                          | AID CNTYS-BROKERS PREM-FIRE DEPT       | To include distributions of state aid to any fire departments not within city or town limits with the State from revenues collected for taxes on companies not licensed within this State. Disbursed pursuant to Sections 38-47-30 and 38-47-70, 1976 Code. |
| 5180920000                          | AID TO FIRE DISTRICTS                  | To include distributions of state aid to any Fire District within the State.  |
| 5180920001                          | AID TO FIRE DISTRICTS - V-SAFE PROGRAM | To include distributions of state aid to any Fire District within the State for the V-Safe Program.   |
| 5180930000                          | AID-LOCAL GOVERNMENT FUND              | To include distribution of state aid to any municipality and county within the state from the Local Government Fund. Part II, Section 22, FY 1991-92 Appropriation Act.   |
| 5180940000                          | AID SCH DIST-HOLOCAUST                 | To include distributions of state aid to the South Carolina Council on the Holocaust for the continued development and distribution of teaching resource materials.   |
| 5180950000                          | AID SCH DIST-YOUTH IN GOVERNMENT       | To include distributions of state aid to the Young Men's Christian Association for the Youth in Government program.   |
| 5180960000                          | AID SCHL DIST-RETIREE INS              | To include all distributions of state aid to school districts within the state for employer contributions, health/dental insurance for retirees.  |
| 5180970000                          | AID SCH DIST-A. RUTLEDGE SCHOLARSHIP   | To include distribution of state aid for Archibald Rutledge Scholarships.   |
| 5180980000                          | AID TO SUBDIVISION - APT\ADEPT         | To include distributions of state aid for the implementation of the ADEPT system or continuation of the APT system.   |
| 5180990000                          | PHYSICAL EDUCATION-NURSES              | To include distributions of state aid to school districts for nurses in the physical education program.   |
| 5181010000                          | RURAL COUNTY STABILIZATION FUND        | To include distributions of state aid to counties from the Rural County Stabilization Fund.   |
| 5190010000                          | INTEREST EXPENSE-LATE PAYMENT          | Required interest payments made as the result of a late payment. For late fees on vendor invoices, agencies should use G/L 5041020000 – FEES AND FINES.   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                                      |   |
|-------------------------------------|--------------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT             | DEFINITION OF ACCOUNTS  |
| 5190020000                          | INTEREST EXPENSE-TAX REFUNDS         | Interest paid by the Department of Revenue on tax refunds paid more than 75 days after the later of the due date or the date the return was received by the Department of Revenue.  |
| 5190210000                          | CASH DISCOUNTS RECEIVED              | Reductions to an invoice amount, for prompt payment.  |
| 5190310000                          | STATE GRAND JURY EXPENSES            | Includes all costs associated with the state grand jury system in accordance with Section 14-7-1780, 1976 Code of Laws. To be used only by the Attorney General's Office.   |
| 5190410000                          | PURCHASE OF EVIDENCE                 | To classify the disbursement of funds for the purchase of evidence to be used by a state department.  |
| 5190510000                          | OTHER LOSSES                         | To classify any losses incurred by an agency (Example: fraudulent activity affecting an agency's cash, etc.).   |
| 5203990000                          | LOW VALUE ASSETS (MA)                | <p>Low Value Assets have been defined as all assets purchased with a value in excess of \$2,500 that have a useful life within the capitalization criteria (in excess of 2 years) but do not meet the capitalization dollar threshold criteria (\$5,000 for moveable assets or \$100,000 for all other assets). SCEIS functionality must be used to track low value assets. <b>5203990000 cannot be directly posted to</b> as it is only a Commitment Item (FM) and does not have a corresponding G/L account (FI). In order to create a Low Value Asset in SCEIS, <u>the agency must create an asset shell using G/L 1801099000 - LOW VALUE ASSETS</u> which is linked to Commitment Item 5203990000 where the budget will be consumed from.</p> <p>It is up to agency discretion if they choose to create assets for items costing below the \$2,500 threshold for internal tracking purposes. For items purchased that fall below the \$2,500 threshold and where the agency has not elected to create an asset, the item should be coded in SCEIS to a supply General Ledger account within the 503XXXXXXX account range.</p> |
| 5210010000                          | IDC EXPENSE ACCOUNT                  | To record indirect cost expenditures associated with Federal grants.  |
| 5210010001                          | IDC ADMINISTRATIVE COST ASSESSMENT   | To record indirect cost expenditures associated with administrative costs.  |
| 5210020000                          | IDC J04 EQC DIVISIONAL OH ASSESSMENT | <b>5210020000 - 5210020003:</b> To record indirect cost expenditures associated with Federal grants, only to be used by DHEC.   |
| 5210020001                          | IDC J04 HS OH ASSESSMENT             |   |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS   |
| 5210020002                          | IDC J04 STATE ASSESSMENT                           |  |
| 5210020003                          | IDC J04 OTHER ASSESSMENT                           |  |
| 5230010000                          | PETTY CASH FUND - ESTABLISH/CHANGE                 | Expenditures to set up or add to a petty cash fund approved by the Auditor's Office. |
| 5230010001                          | PETTY CASH FUND - CHANGE (STATISTICAL)             | Expenditures to set up or add to a petty cash fund approved by the Auditor's Office. |
| 5230100000                          | MISC BANK RECON CHGS (STATISTICAL)                 | Expenditures to make corrections to a bank reconciliation - STO use only.            |
| 5230020000                          | IN-KIND CONTRIBUTION EXPENSE NON CAP (STATISTICAL) | To record expenditures for in-kind contributions related to grants.                  |
| 5500003000                          | COMPONENT UNITS                                    |  |
| 5510001010                          | GENERAL GOVERNMENT-GOVERNMENT-WIDE ONLY            |  |
| 5510001060                          | TRANSPORTATION - GOVERNMENT-WIDE ONLY              |  |
| 5510001070                          | DEPRECIATION - DOT - GOVERNMENT-WIDE ONLY          |  |
| 5510005000                          | CHANGE IN NET PENSION LIABILITY                    |  |
| 5510005300                          | CHANGE IN ACCRUED COMP ABSENCES (GOVT-WIDE ONLY)   |  |
| 5510005400                          | CHANGE IN ACCRUED INTEREST (GOVT-WIDE ONLY)        |  |
| 5510005500                          | CHANGE IN POLICY CLAIMS LIABILITY (GOVT-WIDE ONLY) |  |
| 5510005701                          | AMORTIZATION OF BOND ISSUE COSTS (GOVT-WIDE ONLY)  |  |
| 5510005702                          | AMORTIZATION OF BOND DISCOUNTS (GOVT-WIDE ONLY)    |  |
| 5510005703                          | AMORTIZATION OF DEFER LOSS ON REFUNDING (GOVT-WD)  |  |
| 5510005704                          | AMORTIZATION OF BOND PREMIUMS (GOVT-WIDE ONLY)     |  |
| 5510005900                          | GAIN/LOSS ON DISPOSAL OF CAP ASTS (GOVT-WIDE ONLY) |  |
| 5510006000                          | CONTRA-CHANGE IN NET PENSION LIABILITY (GOV WIDE)  |  |
| 5510006101                          | CONTRA-GENERAL GOVERNMENT EXPENSES                 |  |
| 5510006106                          | CONTRA-TRANSPORTATION EXPENSES                     |  |
| 5510006107                          | CONTRA-DEPRECIATION-DOT                            |  |
| 5510006300                          | CONTRA-CHANGE IN COMPENSATED ABSENCES              |  |
| 5510006400                          | CONTRA-CHANGE IN ACCRUED INTEREST EXPENSE          |  |
| 5510006500                          | CONTRA-CHANGE IN POLICY CLAIMS EXPENSE             |  |
| 5510006701                          | CONTRA-AMORTIZATION OF BOND ISSUE COSTS            |  |
| 5510006702                          | CONTRA-AMORTIZATION OF BOND DISCOUNTS              |  |
| 5510006703                          | CONTRA-AMORTIZATION OF DEFER LOSS ON REFUNDING     |  |
| 5510006704                          | CONTRA-AMORTIZATION OF BOND PREMIUMS               |  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |                        |
|-------------------------------------|---|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS |
| 5510006900                          | CONTRA-GAIN/LOSS ON DISP OF CAP ASSETS            |                        |
| 5510101010                          | GENERAL GOVERNMENT                                |                        |
| 5510201020                          | EDUCATION   |                        |
| 5510251025                          | HEALTH & ENVIRONMENT                              |                        |
| 5510351035                          | SOCIAL SERVICES                                   |                        |
| 5510401040                          | ADMINISTRATION OF JUSTICE                         |                        |
| 5510501050                          | RESOURCES & ECONOMIC DEVELOPMENT                  |                        |
| 5510600000                          | TRANSPORTATION - FUND ONLY                        |                        |
| 5510601060                          | TRANSPORTATION                                    |                        |
| 5510800000                          | CAPITAL OUTLAY - FUND ONLY                        |                        |
| 5510801020                          | CAPITAL OUTLAY, EDUCATION EXP GOVTWIDE            |                        |
| 5510801040                          | CAPITAL OUTLAY, ADMIN OF JUST EXP GVTWD           |                        |
| 5510801050                          | CAPITAL OUTLAY, RES & ECON DEV EXP GVTWD          |                        |
| 5510801060                          | CAPITAL OUTLAY, TRANSP EXP GOVT-WIDE - DOT ONLY   |                        |
| 5510900000                          | PRINCIPAL RETIREMENT - BONDS & NOTES              |                        |
| 5510909999                          | PRINCIPAL RETIREMENT - BONDS AND NOTES -CONTRA    |                        |
| 5510910000                          | PRINCIPAL RETIREMENT - CAPITAL LEASES             |                        |
| 5510919999                          | PRINCIPAL RETIREMENT - CAPITAL LEASES - CONTRA    |                        |
| 5510950000                          | COST OF ISSUANCE - BONDS AND NOTES                |                        |
| 5510959999                          | COST OF ISSUANCE-BONDS AND NOTES-CONTRA           |                        |
| 5511000000                          | INTEREST EXPENSE - FUND ONLY                      |                        |
| 5511001010                          | INTEREST - INTEREST EXP FUND, GEN GOVT EXP GVTWID |                        |
| 5511001020                          | INTEREST-INTEREST EXP FUND, EDUCATION EXP GVTWIDE |                        |
| 5511001025                          | INTEREST-INTEREST EXP FUND, HEALTH&ENV EXP GVTWID |                        |
| 5511001035                          | INTEREST-INTEREST EXP FUND, SOCIAL SRV EXP GVTWID |                        |
| 5511001040                          | INTEREST - INTEREST EXP FUND, ADMN JSTCE EXP GVTW |                        |
| 5511001050                          | INTEREST - INTEREST EXP FUND, RESOURCES EXP GVTWD |                        |
| 5511001060                          | INTEREST - INTEREST EXP FUND, TRANSP EXP GOVTWIDE |                        |
| 5511001100                          | INTEREST - INTEREST EXP FUND & GOVTWIDE           |                        |
| 5511101010                          | INTERGOVERNMENTAL, GEN GOV EXP GOVTWIDE           |                        |
| 5511101020                          | INTERGOVERNMENTAL, EDUCATION EXP GVTWID           |                        |
| 5511101025                          | INTERGOVERNMENTAL, HEALTH EXP GOVTWIDE            |                        |



| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |                        |
|-------------------------------------|--|------------------------|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                           | DEFINITION OF ACCOUNTS |
| 5511101035                          | INTERGOVERNMENTAL, SOC SERV EXP GOVTWID            |                        |
| 5511101060                          | INTERGOVERNMENTAL, TRANSP EXP GOVT-WIDE - DOT ONLY |                        |
| 5513021000                          | ACCRUE NET PENSION OBLIGATION FOR NGPS             |                        |
| 5520000000                          | ADMINISTRATIVE EXPENSES - FIDUCIARY FUNDS          |                        |
| 5520001010                          | OPERATING-INTERNAL SERVICE FUNDS                   |                        |
| 5520001020                          | OPERATING-INTERNAL SERVICE, EDUC EXP GOVTWIDE      |                        |
| 5520001025                          | OPERATING-INTERNAL SERVICE, HEALTH EXP GOVTWIDE    |                        |
| 5520001040                          | OPERATING-INTERNAL SERVICE, ADMIN OF JUST GOVTWID  |                        |
| 5520002000                          | OPERATING-BUSINESS-TYPE ACTIVITIES                 |                        |
| 5520210000                          | REFUNDS OF CONTRIBUTIONS TO MEMBERS                |                        |
| 5520391010                          | OTHER OPERATING EXPENSES-INTERNAL SERVICE FUNDS    |                        |
| 5520392000                          | OTHER OPERATING EXPENSES-BUSINESS-TYPE ACTIVITIES  |                        |
| 5520452000                          | SCHOLARSHIPS AND FELLOWSHIPS                       |                        |
| 5520500000                          | OTHER POST-EMPLOYMENT BENEFITS                     |                        |
| 5520501010                          | BENEFITS AND CLAIMS-INTERNAL SERVICE FUNDS         |                        |
| 5520502000                          | BENEFITS AND CLAIMS-BUSINESS-TYPE ACTIVITIES       |                        |
| 5520510000                          | REGULAR RETIREMENT BENEFITS                        |                        |
| 5520520000                          | SUPPLEMENTAL RETIREMENT BENEFITS                   |                        |
| 5520530000                          | DEATH BENEFITS CLAIMS                              |                        |
| 5520540000                          | ACCIDENTAL DEATH BENEFITS                          |                        |
| 5520560000                          | DEFERRED RETIREMENT BENEFITS                       |                        |
| 5520572000                          | TUITION PLAN DISBURSEMENTS                         |                        |
| 5520580000                          | WITHDRAWALS, POOL PARTICIPANTS                     |                        |
| 5520590000                          | DISTRIBUTION TO PARTICIPANTS                       |                        |
| 5520600000                          | DEPRECIATION EXPENSE-FIDUCIARY FUNDS               |                        |
| 5520601010                          | DEPRECIATION EXPENSE-INTERNAL SERVICE FUNDS        |                        |
| 5520602000                          | DEPRECIATION EXPENSE-BUSINESS-TYPE ACTIVITIES      |                        |
| 5520701010                          | AMORTIZATION EXPENSE-INTERNAL SERVICE FUNDS        |                        |
| 5520702000                          | AMORTIZATION EXPENSE-BUSINESS-TYPE ACTIVITIES      |                        |
| 5520722000                          | OPERATING INTEREST EXPENSE                         |                        |
| 5520730000                          | INVESTMENT EXPENSE-FIDUCIARY FUNDS                 |                        |
| 5520732000                          | INVESTMENT EXPENSE-BUSINESS-TYPE ACTIVITIES        |                        |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                 | DEFINITION OF ACCOUNTS   |
| 5520751010                          | NON-OPER INT EXPENSE-INTERNAL SERVICE FD |  |
| 5520752000                          | NON-OPERATING INTEREST EXPENSE           |  |
| 5520753000                          | INVESTMENT PREMIUM AMORTIZATION          |  |
| 5520770000                          | SECURITIES LENDING EXPENSE               |  |
| 5520790000                          | PMTS IN ACCORD WITH TRUST AGREEMENTS-FID |  |
| 5520802000                          | OTHER NONOPERATING EXPENSE               |  |
| 5830001000                          | MORTGAGE LOAN PRGM OTHER EXPENSE         | To record miscellaneous expenditures in relation to the Mortgage Loan Program.   |
| 5830001001                          | TRUSTEE FEES                             | To record Trustee fee expenditures in relation to the Mortgage Loan Program.   |
| 5830002000                          | BAD DEBT EXPENSE - NVEST                 | To record bad debt relating to the loan program.   |
| 5830002001                          | BAD DEBT EXPENSE - LOAN PROGRAM          | To record expenditures relating to the agency's fraud recovery efforts.  |
| 5830002010                          | BAD DEBT EXPENSE - NVEST AREA 004        | To record bad debt relating to the loan program.   |
| 5830003000                          | REIMBURSABLE FORECLOSURE EXP             | To record expenditures relating to foreclosure efforts, that are eligible for reimbursement.   |
| 5830003001                          | GAIN/LOSS ON FORECLOSURE PRINC           | To record gains/losses relating to the principal amount of loans in foreclosure.   |
| 5830003002                          | GAIN/LOSS ON FORECLOSURE INTEREST        | To record gains/losses relating to the interest amount of loans in foreclosure.  |
| 5830004000                          | SERVICING RELEASE FEES                   | To record expenditures relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan.                                    |
| 5830004001                          | LOAN SRVC EXP ACCR NO FM                 | To record expenditures (not related to a specific period) relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan. |
| 5830004010                          | SERVICING FEES PAID TO SERVICER          | To record expenditures relating to fees paid to service loans.   |
| 5830004020                          | SERVICING DEPT SERVICING EXPENSES        | To record the departments expenditures relating to the costs of servicing loans.   |
| 5830005000                          | BOND ISSUANCE EXPENSE                    | To record expenditures relating to bond issuance.  |
| 5830005010                          | BOND INSURANCE EXPENSE                   | To record expenditures relating to insurance on bonds issued.  |
| 5830005020                          | OTHER BOND PROGRAM EXPENSES              | To record miscellaneous expenditures relating to bond issued.  |
| 5830006000                          | DEFERED LOSS ERLY EXTINGUISHMENT OF DEBT | To record expenditures for deferred losses on early extinguishment of debt.  |
| 5830007000                          | OTHER BOND PROGRAM EXPENSES              | To record miscellaneous expenditures relating to bond issued.  |
| 5830008000                          | HOUSING TRUST FUND AWARDS                | To record expenditures relating to Housing Trust Fund Awards.  |
| 5836010000                          | BAD DEBT EXP - AR                        | To record expenditures for accounts receivable bad debt.   |
| <b>NOT NECESSARY</b>                | <b>EMPLOYEE DEDUCTIONS</b>               | This classification should include the disbursement of employee deductions which have been withheld or deducted from the earnings of such employees.                         |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |                              |   |
|-------------------------------------|------------------------------|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT     | DEFINITION OF ACCOUNTS  |
| 5840010000                          | RETIREMENT-SRS EMP DED       | To specifically classify the disbursement of amounts deducted from the earnings of an employee for the State Retirement system.   |
| 5840020000                          | RETIREMENT-PORS EMP DED      | To specifically classify the disbursement of that portion of police officer's retirement deducted from the earnings of the employee.  |
| 5840030000                          | RETIREMENT-GARS EMP DED      | To specifically classify the disbursement of that portion of retirement deducted from the earnings of members of the General Assembly.  |
| 5840040000                          | RETIREMENT-JSRS EMP DED      | To specifically classify the disbursement of that portion of retirement deducted from the earnings of judges, justices, and solicitors.   |
| 5840050000                          | SOCIAL SECURITY WITHHELD     | To specifically classify the disbursement of that portion of social security deducted from the earnings of the employee.  |
| 5840060000                          | INSURANCE WITHHELD           | To specifically classify the disbursement of insurance deducted from the earnings of the employee.  |
| 5840070000                          | FEDERAL INCOME TAX WITHHELD  | To specifically classify the disbursement of Federal Income Taxes deducted from the earnings of the employee.   |
| 5840080000                          | STATE INCOME TAX WITHHELD    | To specifically classify the disbursement of State Income Taxes deducted from the earnings of the employee.   |
| 5840110000                          | PARKING                      | To specifically classify the disbursement of parking fees deducted from the earnings of the employee.   |
| 5840120000                          | RETIREMENT ORP-EMP DED       | To specifically classify the disbursement of amounts deducted from the earnings of an employee for the Optional Retirement Program.   |
| 5840130000                          | DEDUCTION PROCESSING FEE     | To classify the disbursement of amounts charged to insurance plans, credit unions, deferred compensation plans and professional associations for processing payroll deductions. |
| 5840140000                          | CHILD SUPPORT PROCESSING FEE | To classify the disbursement of amounts deducted from the earnings of the employee for child support processing fees.   |
| 5840150000                          | RETIREMENT UNELECTED-EMP DED | To classify the disbursement of amounts deducted from the earnings of an employee for retirement contributions until a retirement system election is made by the employee.      |
| 5840200000                          | SAVINGS BONDS                | To specifically classify the disbursement of amounts deducted from the earnings of the employee for the U. S. Government Savings Bonds.   |
| 5840210000                          | UNITED FUND                  | To specifically classify the disbursement of amounts deducted from the earnings of the employee for United Fund Contributions.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |   |   |
|-------------------------------------|---|---|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT                          | DEFINITION OF ACCOUNTS  |
| 5840230000                          | CREDIT UNION                                      | To specifically classify the disbursement of amounts deducted from the earnings of the employee for payments to the credit union.   |
| 5840250000                          | TAX SHELTER ANNUITY                               | To specifically classify the disbursement of amounts deducted from employees for payment for a tax shelter annuity.   |
| 5840270000                          | DEFERRED COMPENSATION                             | To specifically classify the disbursement of amounts deducted from the earnings of the employee for Deferred Compensation.  |
| 5840280000                          | US ACT CHAPTER XIII                               | To specifically classify the disbursement of amounts deducted from the earnings of the employee for U. S. Act Chapter XIII.   |
| 5840300000                          | INSTALLMENT SVC PURCHASE PROGRAM-EMP DED          | To specifically classify the disbursement of installment purchase program deductions withheld from the earnings of the employee.  |
| 5840310000                          | DCIA DEDUCTIONS                                   | To specifically classify the disbursement of amounts deducted from the earnings of the employee for the Debt Control Improvement Act.   |
| 5840400000                          | UNCLASSIFIED DEDUCTIONS                           | To classify the disbursement of amounts deducted from the earnings of the employee which have not otherwise been specifically classified.   |
| <b>NOT NECESSARY</b>                | <b><u>PROJECT ALLOCATIONS NETTING TO ZERO</u></b> | To allocate cash to projects to comply with the Federal Cash Management Improvement Act.  |
| 5850010000                          | PROJECT ALLOCATIONS NETTING TO ZERO               | This G/L account will allow agencies to allocate cash to projects to comply with the Federal Cash Management Improvement Act. A cost allocation pool project will record expenditure credits and several other projects will record expenditure debits. |
| 5910010000                          | LUMP SUM AGENCY WITHDRAWALS                       | To record lump sum expenditures for agencies not on SCEIS.  |
| <b>NOT NECESSARY</b>                | <b><u>PERSONAL SERVICES - UNCLASSIFIED</u></b>    |   |
| 5920010000                          | SENATORS  | Elected Legislative Members and Officers.   |
| 5920020000                          | THE SPEAKER                                       | Elected Legislative Members and Officers.   |
| 5920030000                          | PRESIDENT OF THE SENATE                           | Elected Legislative Members and Officers.   |
| 5920040000                          | PRESIDENT PRO TEMPORE                             | Elected Legislative Members and Officers.   |
| 5920050000                          | SPEAKER PRO TEMPORE                               | Elected Legislative Members and Officers.   |
| 5920070000                          | REPRESENTATIVES                                   | Elected Legislative Members and Officers.   |
| 5940060000                          | STAFF COUNSEL-JUDICIARY COMM P                    | Unclassified Legislative - House.   |
| 5940080000                          | STAFF COUNSEL-ED & PUB WKS COM P                  | Unclassified Legislative - House.   |
| 5940910000                          | UNCLASS LEG MISC P                                | Unclassified Legislative - House.   |
| 5950010000                          | UNCLASS-LEG-MISC-PRINTING, INFO & TECH            | Unclassified Legislative - Printing, Information and Technology Systems.  |

| EXPENDITURE GENERAL LEDGER ACCOUNTS |  |  |
|-------------------------------------|--|--|
| G/L ACCOUNT                         | GENERAL LEDGER LONG TEXT               | DEFINITION OF ACCOUNTS   |
|                                     |  |  |
| 5950020000                          | DIRECTOR                               | Unclassified Legislative - Printing, Information and Technology Systems. |
| 5950030000                          | UNCLASSIFIED-TEMP-LEGISLATIVE PRINTING | Unclassified Legislative - Printing, Information and Technology Systems. |
| 5960010000                          | CODE COM & DIRECTOR P                  | Unclassified Legislative - Codification of Laws and Legislative Council. |
| 5970010000                          | DIRECTOR P                             | Unclassified Legislative - Legislative Audit Council.                    |
| 5970020000                          | UNCLASSIFIED-LEGISLATIVE-MISC-LAC      | Unclassified Legislative - Legislative Audit Council.                    |
| 5980010000                          | EXECUTIVE DIRECTOR                     | Unclassified Legislative - Miscellaneous Study Committee.                |
| 5980020000                          | UNCLASSIFIED LEGISLATIVE MISCELLANEOUS | Unclassified Legislative - Miscellaneous Study Committee.                |
| 5990010000                          | TEMPORARY HELP                         | Unclassified Legislative - Senate.                                       |
| 5990020000                          | UNCLASS-LEG SENATE                     | Unclassified Legislative - Senate.                                       |